IKIO TECHNOLOGIES LIMITED
(Formerly known as IKIO LIGHTING LIMITED)
(CIN.:L31401DL2016PLC292884)

IKIO®
Innovations Only.

Regd. Office:
411, Arunachal Building,
19 Barakhamba Road,
Cannaught Place New Delhi-110001

Corp. Office :
Plot No.10, Sector-156
Noida -201307 (U.P.)

Works :
Plot No. 102,Sector-07,IIE
Sidcul Haridwar-249403
India

Date: - 05th November, 2026

BSE Limited Dalal Street, Phiroze Jeejeebhoy Towers, Mumbai 400 001 **Scrip Code:** 543923	**The National Stock Exchange of India Limited** Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400 051. **Symbol:** IKIO

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Ref: Intimation under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Thursday, November 05, 2026 have considered and approved the following business:

1. Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2026. The Result alongwith Limited Review Report issued by M/s Agarwal & Saxena, Chartered Accountants, Statutory Auditors of the Company are enclosed herewith.

   We further confirm that the Limited Review Report issued by the Statutory Auditors on the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026 is with unmodified opinion.

2. Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held today, has approved the appointment of M/s Shiv Saroj & Associates, Chartered Accountant (FRN: 019715N) as an Internal Auditor of the Company for the period from 01st October, 2026 to 31st March, 2027.

   Disclosures as required under Securities and Exchange Board of India (Listing Obligation and Disclosure ~ Requirements) ~Regulations, 2015 read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are enclosed herewith as **Annexure A**.

The Meeting of the Board of Directors of the Company commenced at 5:00 P.M. and concluded at 6:10 P.M.

Kindly take the same on record.

Thanking You.

Yours Faithfully,
For **IKIO Technologies Limited**

Sandeep Kumar Agarwal
Digitally signed by Sandeep Kumar Agarwal
Date: 2026.11.05 18:26:42 +05'30'

Sandeep Kumar Agarwal
Company Secretary & Compliance Officer

IKIO TECHNOLOGIES LIMITED
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Additional Details as required under Regulation 30 of SEBI Listing Regulations read along with SEBI Circular SEBI HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are enclosed herewith as Annexure A.

S. No.	Particulars	Detail
1	**Name**	M/s. Shiv Saroj & Associates, Chartered Accountants (FRN: 019715N)
2	**Reason for change viz. Appointment, ~~resignation, removal, death or otherwise~~;**	Appointment
3	**Date of Appointment & term of /re-appointment;**	05th November 2026 Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held today, has approved the Appointment of M/s Shiv Saroj & Associates, Chartered Accountant (FRN: 019715N) as an Internal Auditor of the Company for a period from 01st October, 2026 to 31st March, 2027.
4	**Brief profile;**	Shiv Saroj & Associates is a professionally managed Delhi based Chartered Accountancy partnership firm and, having an existence of nearly 22 years. The team consists of distinguished chartered accountants, corporate financial advisors and tax consultants. The firm represents a combination of specialized skills, which are geared to offers sound financial advice and personalized proactive services. Those associated with the firm have regular interaction with industry and other professionals which enables the firm to keep pace with contemporary developments and to meet the needs of its clients.
5.	**Disclosure of relationships between directors (in case of appointment of a director)**	Not related with any other director

AGARWAL & SAXENA
CHARTERED ACCOUNTANTS

15/7, Ground Floor, Sarvapriya Vihar, New Delhi-110016
Cell: +91-9810084941, +91-9899525419
E-mail: dc@agasax.com; agasax.delhi@agasax.org

Independent Auditor's Review report on the quarterly unaudited financial results and year to date Financial Results of IKIO Technologies Limited (formerly known as IKIO Lighting Limited) pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To the Board of Directors of IKIO Technologies Limited (formerly known as IKIO Lighting Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of IKIO Technologies Limited (formerly known as IKIO Lighting Limited) ("the Company"), for the quarter ended September 30, 2026 and year to date results for the period April 01, 2026 to September 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialled by us for the identification purposes.

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 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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. Based on our review conducted as above, 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 Standards specified under Section 133 of Companies Act 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matter

5. The comparative financial information of the Company for the quarter ended September 30, 2025, half year ended September 30, 2025 and the audited financial statements for the year ended March 31, 2026 included in the accompanying Statement were reviewed/audited, as applicable, by the predecessor auditor whose reports expressed an unmodified conclusion and an unmodified opinion thereon. Our conclusion on the Statement is not modified in respect of this matter.

For **Agarwal & Saxena**
Chartered Accountants
Firm Registration Number: 002405C



Darshan Chhajer
Partner
Membership No.: 088308
Place: New Delhi
Date: 05.11.2026
UDIN: 26088308BBZYRH4408

IKIO Technologies Limited
(Formerly known as IKIO Lighting Limited)
CIN No. L31401DL2016PLC292884

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026

(Rs. in million)

Particulars	Quarter ended			Half year ended		Year ended
	3 Months ended 30-Sep-2026	3 Months ended 30-June-2026	3 Months ended 30-Sep-2025	6 Months ended 30-Sep-2026	6 Months ended 30-Sep-2025	Previous year ended 31-Mar-2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
a) Revenue from operations	673.16	448.44	490.10	1,121.60	877.02	1,698.23
b) Other income	24.50	27.75	37.81	52.25	79.19	145.94
Total income	**697.66**	**476.19**	**527.91**	**1,173.85**	**956.21**	**1,844.17**
Expenses						
a) Cost of materials consumed	545.51	316.69	350.93	862.20	641.17	1,250.22
b) Change in inventories	(46.80)	2.38	6.93	(44.42)	(3.68)	2.88
c) Employee benefits expense	79.77	64.04	62.28	143.81	125.61	233.13
d) Finance costs	6.43	5.23	8.26	11.66	15.80	29.62
e) Depreciation and amortization expenses	7.56	5.82	6.88	13.38	12.95	26.09
f) Other expenses	44.30	27.58	28.03	71.88	55.93	105.74
Total expenses	**636.77**	**421.74**	**463.31**	**1,058.51**	**847.78**	**1,647.68**
Profit before tax for the period/year	**60.89**	**54.45**	**64.60**	**115.34**	**108.43**	**196.49**
Tax expense						
a) Current tax (including earlier years)	17.27	13.80	15.98	31.07	27.02	51.83
b) Deferred tax (credit)/charge	(0.82)	(4.46)	(0.24)	(5.28)	(0.39)	(3.14)
Net profit after tax for the period/ year	**44.44**	**45.11**	**48.86**	**89.55**	**81.80**	**147.80**
Other comprehensive income						
(i) Items that will not be reclassified to profit or loss	1.53	-	1.16	1.53	1.16	4.52
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.39)	-	(0.29)	(0.39)	(0.29)	(1.14)
Other comprehensive income	**1.14**	**-**	**0.87**	**1.14**	**0.87**	**3.38**
Total comprehensive income for the period/year	**45.58**	**45.11**	**49.73**	**90.69**	**82.67**	**151.18**
Earnings per equity share (Face value of Rs. 10 per equity share)						
-Basic (in Rs.)	0.58	0.58	0.63	1.16	1.06	1.91
-Diluted (in Rs.)	0.58	0.58	0.63	1.16	1.05	1.90
Paid-up equity share capital (Face value of Rs. 10 per equity share)	772.81	772.81	772.81	772.81	772.81	772.81
Other equity						4,182.27

Notes to standalone financial results

1 The standalone financial results of IKIO Technologies Limited ("the Company") are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013 and as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation).

2 The standalone unaudited financial results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and were subsequently approved by Board of Directors ('the Board') at its meeting held on November 05, 2026 . These standalone financial results have been subjected to limited review by the Statutory Auditors of the Company.

3 The Company has received an amount of Rs. 3,261.41 million (excluding issue related expenses) from proceeds out of fresh issue of equity shares. The utilisation of net IPO proceeds is summarised below:

Objects of the issue as per Prospectus	Amount to be Utilisation as per Prospectus	Utilised upto September 30, 2026	Balance Amount as at Septermber 30, 2026
Debt repayment	500.00	500.00	-
Funding capital expenditure requirements for the purchase of equipments / machineries of our manufacturing facilities	2,123.12	1,920.68	202.44
General corporate purposes*	638.29	637.78	0.51
Total	**3,261.41**	**3,058.46**	**202.95**

*Net IPO proceeds that were unutilized as of September 30, 2026 were temporarily invested in deposits with scheduled commercial banks.

4 The statement includes the results for the quarter ended September 30, 2025, half year ended September 30, 2025 and year ended March 31, 2026 which were subjected to audit/limited review by the then statutory auditor.

5 The Company's primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard 108 as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, The Company deals in one business segment namely "Manufacturing of LED Lighting".

AGARWAL & SAXENA CHARTERED ACCOUNTANT FRN-002405C NEW DELHI

IKIO TECHNOLOGIES LTD. NEW DELHI

IKIO Technologies Limited
(Formerly known as IKIO Lighting Limited)
CIN No. L31401DL2016PLC292884

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026

6 **Balance Sheet (Standalone)** *(Rs. in million)*

Particulars	As at 30-Sep-2026 Unaudited	As at 31-Mar-2026 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	153.42	136.31
Right of use assets	26.07	5.46
Other intangible assets	0.13	0.18
Intangible assets under development	7.50	7.50
Financial assets		
(i) Investments	2,886.99	2,646.05
(ii) Loans	1,036.00	1,120.00
(iii) Other financial assets	217.58	177.18
Deferred tax assets (Net)	15.18	10.28
Non current tax asset (Net)	4.83	5.33
Other non-current assets	0.39	0.39
Total Non-current assets	**4,348.09**	**4,108.68**
Current assets		
Inventories	531.68	333.45
Financial assets		
(i) Trade receivables	351.44	128.10
(ii) Cash and cash equivalents	35.14	86.88
(iii) Bank balances other than (ii) above	167.96	347.30
(iv) Other financial assets	1.64	19.24
Other current assets	124.80	77.23
Total current assets	**1,212.66**	**992.20**
Total Assets	**5,560.75**	**5,100.88**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	772.81	772.81
Other Equity	4,286.96	4,182.27
Total Equity	**5,059.77**	**4,955.08**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	-	1.44
(ii) Lease liabilities	7.55	2.28
Provisions	3.27	3.19
Total Non-current liabilities	**10.82**	**6.91**
Current liabilities		
Financial liabilities		
(i) Borrowings	101.08	0.89
(ii) Lease liabilities	20.41	3.36
(iii) Trade payables		
- total outstanding dues of micro and small enterprises; and	47.84	36.69
- total outstanding dues of creditors other than micro and small enterprises	214.49	67.72
(iv) Other financial liabilities	45.05	24.70
Other current liabilities	60.97	5.21
Provisions	0.32	0.32
Total Current liabilities	**490.16**	**138.89**
Total Equity and Liabilities	**5,560.75**	**5,100.88**

IKIO TECHNOLOGIES LTD. NEW DELHI

AGARWAL & SAXENA CHARTERED ACCOUNTANT FRN-002405C NEW DELHI

IKIO Technologies Limited
(Formerly known as IKIO Lighting Limited)
CIN No. L31401DL2016PLC292884

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026

7 **Cash Flow statement (Standalone)**

Particulars	Half year ended 30-Sep-2026	Half year ended 30-Sep-2025
	Unaudited	Unaudited
A. Cash flow from operating activities:		
Profit before tax	**115.34**	**108.43**
Adjustments for :		
Depreciation and amortisation expenses	13.38	12.95
Allowance for expected credit loss	1.00	-
Employee stock option expenses	6.39	9.43
Finance costs	11.66	15.80
Interest income	(51.94)	(77.47)
Provision for obsolete stock	5.50	-
Gain on sale of property, plant and equipment (net)	-	(0.16)
Gain arising on lease modifications	(0.14)	-
Sundry balance written Off	-	0.91
Unrealised foreign exchange loss /(gain)	(0.17)	(0.15)
Operating gain before working capital changes and other adjustments	**101.02**	**69.74**
Working capital changes and other adjustments:		
Inventories	(203.73)	63.52
Trade receivables	(224.34)	(15.06)
Other assets	(47.57)	(18.79)
Trade payables	158.07	50.54
Other financial liabilities	20.40	10.81
Other current liabilities	55.76	(6.11)
Provisions	1.61	0.46
Cash generated from operating activities	**(138.78)**	**155.11**
Direct taxes paid (Net of refund)	(30.95)	(2.39)
Net cash generated from operating activities	**(169.73)**	**152.72**
B. Cash flow from investing activities:		
Purchase of property, plant and equipment (including intangible assets and capital advance)	(27.52)	(3.61)
Sale of property, plant and equipment and intangible assets	-	2.24
Investments in Subsidiaries	(233.35)	(214.96)
Loan given to Subsidiaries	-	(467.20)
Payment received from subsidiary against Loan	84.00	299.99
Movement in bank deposits	179.34	209.01
Interest received	29.14	51.68
Net cash used in investing activities	**31.61**	**(122.85)**
C. Cash flow from financing activities:		
(Decrease) / Increase in long term borrowings from banks	(1.44)	(11.59)
(Decrease) / Increase in short term borrowings from banks	100.19	-
Payment of lease obligation	(1.43)	(1.78)
Interest paid on borrowings	(10.94)	(15.80)
Net cash (used in)/generated from financing activities	**86.38**	**(29.17)**
D. Increase/ (decrease) in cash and cash equivalents, net (A+B+C)	**(51.74)**	**0.70**
E. Cash and cash equivalents at the beginning of the year	86.88	6.42
F. Cash and cash equivalents at the end of the year (D+E)	**35.14**	**7.12**

8 Previous period/year figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.

Registered Office:
411, Arunachal Building, 19 Barakhamba Road, Connaught Place, Delhi-110001

For and on behalf of the Board of Directors of
IKIO Technologies Limited
(Formerly known as IKIO Lighting Limited)

AGARWAL & SAXENA CHARTERED ACCOUNTANT FRN-002405C NEW DELHI

Hardeep Singh
Managing Director
DIN: 00118729

IKIO TECHNOLOGIES LTD. NEW DELHI

Place: Noida
Date: November 05, 2026

AGARWAL & SAXENA
CHARTERED ACCOUNTANTS

15/7, Ground Floor, Sarvapriya Vihar, New Delhi-110016
Cell: +91-9810084941, +91-9899525419
E-mail: dc@agasax.com; agasax.delhi@agasax.org

Independent Auditor's Review Report on consolidated unaudited quarterly results and year to date financial results of IKIO Technologies Limited (formerly known as IKIO Lighting Limited) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of IKIO Technologies Limited (formerly known as IKIO Lighting Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of IKIO Technologies Limited (formerly known as IKIO Lighting Limited) ("the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2026 and year to date results for the period April 01, 2026 to September 30, 2026 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialled by us for the identification purposes.

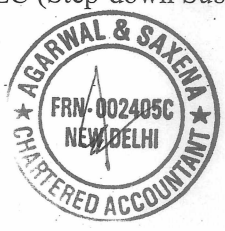
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financing 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 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.

   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.

4. The Statement includes the results of the following entities:

   (a) IKIO Solutions Private Limited (Wholly owned Subsidiary)
   (b) Royalux Lighting Private Limited (Wholly owned Subsidiary)
   (c) Royalux Exports Private Limited (Step-down Subsidiary)
   (d) Royalux LLC (Step-down Subsidiary)
   (e) Ritech Holding Limited (Step-down Subsidiary)
   (f) Gravus Tech Private Limited (Step-down Subsidiary)
   (g) Royalux FZCO (Step-down Subsidiary)
   (h) Royalux General Trading LLC (Step-down Subsidiary)



5. Based on our review conducted as stated in paragraph 3 above, 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 prescribed under Section 133 of the Act, 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.

Other matters

The accompanying Statement includes:

a) The share of Profit after Tax of Rs. 18.16 million and Rs. 20.99 million and Total Comprehensive Income of Rs. 15.39 million and Rs. 18.22 million for the quarter ended September 30, 2026, and year to date results for the period April 01, 2026 to September 30, 2026, respectively in respect of one subsidiary, whose financial results have been reviewed by another auditor as per International Financial Reporting Standards and have been adjusted for the differences in the accounting principles in accordance with the Companies (Indian Accounting Standards) Rules, 2015, (as amended) ('Ind AS') by the Holding Company and reviewed by us. The report of such auditor has been furnished to us by the management of the Holding Company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of such subsidiary, is based solely on the report of the other auditor.

b) The share of Loss after Tax of Rs. 30.00 million and 12.54 million and Total Comprehensive Income of Rs. (30.00) million and (12.54) million for the quarter ended September 30, 2026, and year to date results of the period April 01, 2026 to September 30, 2026 respectively in respect of one subsidiary, whose financial results have not been reviewed by any auditor and whose financial results have been prepared by the management and furnished to us by the management of the Holding Company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of the subsidiary, is based solely on the management reviewed financial results.

c) The comparative financial information of the Company for the quarter ended September 30, 2025, half year ended September 30, 2025, and the audited financial statements for the year ended March 31, 2026, included in the accompanying Statement were reviewed/audited, as applicable, by the predecessor auditor whose reports expressed an unmodified conclusion and an unmodified opinion thereon. Our conclusion on the Statement is not modified in respect of this matter.

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

For **Agarwal & Saxena**
Chartered Accountants
Firm Registration Number: 002405C

Darshan Chhajer
Partner
Membership No.: 088308
Place: New Delhi
Date: 05.11.2026
UDIN: 26088308USXPJX3291

AGARWAL & SAXENA ★ CHARTERED ACCOUNTANT ★ FRN-002405C NEW DELHI

IKIO Technologies Limited
(Formerly Known as IKIO Lighting Limited)
CIN No. L31401DL2016PLC292884

Statement of Unaudited Consolidated Financial Results for the quarter ended and half year ended 30-September-2026

(Rs. in million)

Particulars	Quarter ended			Half Year Ended		Year Ended
	3 months ended 30-Sept-2026	3 months ended 30-June-2026	3 months ended 30-Sept-2025	6 Month Ended 30-Sept-2026	6 Month Ended 30-Sept-2025	Previous year ended 31-Mar-2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
a) Revenue from operations	2,087.22	1,692.89	1,642.16	3,780.11	2,843.53	5,952.93
b) Other income	14.19	32.98	43.23	47.17	63.71	145.20
Total income	**2,101.41**	**1,725.87**	**1,685.39**	**3,827.28**	**2,907.24**	**6,098.13**
Expenses						
a) Cost of materials consumed	1,173.94	941.00	981.41	2,114.94	1,651.51	3,226.91
b) Purchase of Stock in Trade	92.32	78.55	92.84	170.87	195.69	339.22
c) Change in inventories of Finished Goods, Stock in Trade and WIP	3.48	(33.23)	(6.28)	(29.75)	(17.74)	(7.53)
d) Employee benefits expense	309.20	282.16	223.05	591.36	408.90	868.86
e) Finance costs	20.57	18.57	18.59	39.14	39.34	82.02
f) Depreciation and amortisation expense	82.40	74.35	73.78	156.75	144.22	308.58
g) Other expenses	228.94	195.47	167.28	424.41	308.36	750.12
Total expenses	**1,910.85**	**1,556.87**	**1,550.67**	**3,467.72**	**2,730.28**	**5,568.18**
Profit before tax for the year	**190.56**	**169.00**	**134.72**	**359.56**	**176.96**	**529.95**
Tax expense						
a) Current tax (including earlier years)	74.25	56.90	43.12	131.15	64.91	190.46
b) Deferred tax (credit)/charge	(12.26)	1.64	(16.86)	(10.62)	(20.18)	(76.06)
C) MAT Credit	-	-	(0.45)		(0.45)	-
Net Profit after tax for the year	**128.57**	**110.46**	**108.91**	**239.03**	**132.68**	**415.55**
Other comprehensive income						
(i) Items that will not be reclassified to profit or loss						
Remeasurement of defined employee benefit plans	0.59	-	1.71	0.59	1.71	8.31
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.96)	-	(0.27)	(0.96)	(0.27)	(1.96)
(iii) Items that will be reclassified to profit or loss						
Exchange differences on translation of financial statements of foreign operations	2.01	(1.40)	1.91	0.61	1.24	(4.88)
Other comprehensive income	**1.64**	**(1.40)**	**3.35**	**0.24**	**2.68**	**1.47**
Total comprehensive income for the year	**130.21**	**109.06**	**112.26**	**239.27**	**135.36**	**417.02**
Net profit attributable to :						
Owners of the Holding Company	119.36	107.90	100.32	227.26	121.48	378.26
Non-controlling interests	9.22	2.56	8.59	11.78	11.20	37.29
Other comprehensive income attributable to:						
Owners of the Holding Company	1.63	(0.88)	2.11	0.75	1.50	3.97
Non-controlling interests	(0.00)	(0.52)	1.24	(0.52)	1.18	(2.50)
Earnings per equity share (Face value of Rs. 10 per equity share)						
-Basic (in Rs.)	1.54	1.40	1.41	2.94	1.72	4.89
-Diluted (in Rs.)	1.54	1.39	1.41	2.94	1.72	4.87
Paid-up equity share capital (face value of Rs. 10 per equity share)	772.81	772.81	772.81	772.81	772.81	772.81
Other equity						5,248.45

Notes to the consolidated financial results :

1 The Consolidated Financial result of IKIO Technologies Limited ("the Company" or "the Holding Company") and its subsidiaries are together referred as "the Group" in the following notes. The Holding Company conducts its operations along with its subsidiaries. The Consolidated Financial Results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013 and as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation).

2 The Unaudited Consolidated Financial Results of the Group for the quarter and half ended September 30, 2026 have been reviewed by the Audit Committee and were subsequently approved by Board of Directors ('the Board') at its meeting held on November 05, 2026. These Consolidated financial results have been subjected to limited review by the Statutory Auditors of the Group.

3 The statement includes the results for the quarter ended September 30, 2025, half year ended September 30, 2025 and year ended March 31, 2026 which were subjected to audit/limited review by the then statutory auditor.

4 The Group's primary business segment is reflected based on principal business activities carried on by the Group. As per Indian Accounting Standard 108 as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, The Group deals in one business segment namely "Manufacturing of LED Lighting.

AGARWAL & SAXENA CHARTERED ACCOUNTANT FRN-002405C NEW DELHI

IKIO TECHNOLOGIES LTD. NEW DELHI

IKIO Technologies Limited
(Formerly Known as IKIO Lighting Limited)
CIN No. L31401DL2016PLC292884

Statement of Unaudited Consolidated Financial Results for the quarter ended and half year ended 30-September-2026

5 Balance Sheet as at 30-Sept-2026 (Consolidated)

Particulars	As at 30-September-2026	As at 31-March-2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	1,766.94	1,481.54
Right of use assets	485.24	498.05
Capital work-in-progress	825.13	956.27
Goodwill	4.96	4.96
Other intangible assets	6.23	5.98
Other intangible assets under development	49.20	49.20
Financial assets		
(i) Other financial assets	35.34	47.45
Deferred tax assets (net)	195.57	184.82
Non current tax assets (net)	18.21	109.30
Other non current assets	98.19	196.79
Total Non-current assets	**3,485.01**	**3,534.36**
Current assets		
Inventories	2,303.12	2,011.06
Financial assets		
(i) Trade receivables	1,665.33	1,330.15
(ii) Cash and cash equivalents	235.66	217.51
(iii) Bank balances other than cash and cash equivalents	172.73	358.72
(iv) Other financial assets	6.78	6.68
Other current assets	405.65	213.26
Total current assets	**4,789.27**	**4,137.38**
Total assets	**8,274.28**	**7,671.74**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	772.81	772.81
Other Equity	5,481.39	5,248.45
Non-controlling interests	87.87	72.45
Total Equity	**6,342.07**	**6,093.71**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i)Borrowings	16.41	13.10
(ii)Lease liabilities	213.57	235.76
Provisions	13.20	14.28
Total Non-current liabilities	**243.18**	**263.14**
Current liabilities		
Financial liabilities		
(i)Borrowings	609.01	398.87
(ii)Lease liabilities	63.93	49.26
(iii)Trade payables		
- total outstanding dues of micro and small enterprises; and	125.54	177.56
- total outstanding dues of creditors other than micro and small enterprises	420.55	272.89
(iv)Other financial liabilities	180.82	122.17
Other current liabilities	185.78	144.57
Provisions	1.10	0.93
Current tax liabilities (net)	102.30	148.64
Total Current liabilities	**1,689.03**	**1,314.89**
Total liabilities	**1,932.21**	**1,578.03**
Total Equity and Liabilities	**8,274.28**	**7,671.74**

AGARWAL & SAXENA CHARTERED ACCOUNTANT FRN 002405C NEW DELHI

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Statement of Unaudited Consolidated Financial Results for the quarter ended and half year ended 30-September-2026

6 **Cash Flow statement for the Half year ended 30-Sept-2026 (Consolidated)**

Particulars	Half Year ended 30-Sept-2026	Half Year ended 30-Sept-2025
	Unaudited	Unaudited
A. Cash flow from operating activities:		
Profit before tax	359.56	176.96
Adjustments for :		
Depreciation and amortisation expense	156.75	144.22
Provision/(reversal) for expected credit loss	0.91	-
Finance cost	39.14	39.34
Interest Income	(8.98)	(34.06)
Finance income on amortisation of security deposit	(0.25)	(0.08)
Gain on sale of property, plant & equipment (net)	(0.20)	-
Provision for slow moving inventory	-	0.55
Gain arising on lease termination	(1.25)	-
ESOP expense	13.99	24.78
Unrealised foreign exchange gain (net)	(11.39)	(25.76)
Operating loss before working capital changes and other adjustments	**548.28**	**325.95**
Working capital changes and other adjustments:		
Inventories	(282.61)	13.80
Trade receivables	(361.18)	(170.88)
Other financial assets	11.58	(305.13)
Other assets	(93.79)	(73.16)
Trade payables	107.02	176.73
Other financial liabilities	58.65	58.92
Other liabilities	56.87	24.45
Provisions	(0.91)	(1.27)
Cash generated from / (used in) operating activities	**43.91**	**49.41**
Income tax (paid) / refund received, net	(87.36)	1.60
Net cash generated from operating activities	**(43.45)**	**51.01**
B. Cash flow from investing activities:		
Purchase of property, plant and equipment (including intangable assets and capital advance)	(279.63)	(278.12)
Movement in fixed deposits	185.99	215.27
Interest received	8.31	34.06
Net cash generated used in investing activities	**(85.33)**	**(28.79)**
C. Cash flow from financing activities:		
(Decrease)/Increase in long term borrowings from banks	3.31	-
Increase/(Decrease) in short term borrowings from banks	199.14	(1.85)
(Decrease)/Increase in long term borrowings from Directors and KMPs	11.00	26.45
Payment of lease liabilities	(40.30)	(5.86)
Interest paid	(26.22)	(39.34)
Net cash generated from financing activities	**146.93**	**(20.60)**
D. Increase/ (decrease) in cash and cash equivalents, net (A+B+C)	**18.15**	**1.62**
E. Cash and cash equivalents at the beginning of the period	217.51	118.93
F. Cash and cash equivalents at the end of the period (D+E)	**235.66**	**120.55**

7 Previous period/year figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.

Registered Office:
411, Arunachal Building, 19 Barakhamba Road, Connaught Place, Delhi-110001

For and on behalf of the Board of Directors of
IKIO Technologies Limited
(Formerly known as IKIO Lighting Limited)

Hardeep Singh
Managing Director
DIN: 00118729

Place: Noida
Date: November 5 2026

AGARWAL & SAXENA ★ CHARTERED ACCOUNTANT ★ FRN-002405C NEW DELHI

IKIO TECHNOLOGIES LTD. NEW DELHI