



IKIO TECHNOLOGIES LIMITED

(Formerly known as IKIO LIGHTING LIMITED)

(CIN.:L31401DL2016PLC292884)

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

Corp. Office :
Plot No. 10, Sector 156
Noida (GB Nagar)-201307

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

Date: - 07th July, 2026

BSE Limited Dalal Street, Phiroze Jeejeebhoy Towers, Mumbai 400 001 Scrp 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
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Sub: Submission of Business Responsibility & Sustainability Report for FY 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, please find enclosed herewith the Business Responsibility & Sustainability Report of the Company for the financial year 2025-26.

The above information is also available on the Company's website at <https://ikiotech.com/>

You are requested to take the same on record.

**Thanking You,
For IKIO Technologies Limited**

**Sandeep Kumar Agarwal
Company Secretary & Compliance Officer**

Encl :A/a

ANNEXURE - I BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L31401DL2016PLC292884
2. Name of the Listed Entity	IKIO TECHNOLOGIES LIMITED
3. Date of incorporation	March 21, 2016
4. Registered Office Address	411, Arunachal Building 19 Barakhamba Road, Central Delhi, Connaught Place, Delhi, India, 110001.
5. Corporate Office Address	Plot No. 10, Sector-156, Noida
6. E-mail	SECRETARIAL@IKIOTECH.COM
7. Telephone	0120-7185862
8. Website	WWW.IKIOTECH.COM
9. Financial year for which reporting is being done	2025-26
10. Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited, 2. BSE Limited.
11. Paid-up Capital	₹ 77,28,07,010/-
12. Name and contact details (Name, Contact, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Sandeep Agarwal Contact: 0120-7185862 Email: SECRETARIAL@IKIOTECH.COM
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14. Whether the company has undertaken reasonable assurance of the BRSR Core?	No
15. Name of assurance provider	Not Applicable
16. Type of assurance obtained	Not Applicable

II. Products/services

17. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and designing of LED lights	Designing as per customer requirements, Manufacturing and Delivering.	100%

18. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S.No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacturing and designing of LED lights	27400	100%

III. Operations

19. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	1	2	3
International	0	0	0



20. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	2

b. What is the contribution of exports as a percentage of the total turnover of the entity?

0.03%

c. A brief on types of customers

We are a B2B company that designs and manufactures customized LED lighting solutions for businesses, especially in the FMEG sector. We handle everything from concept and design to prototyping and final production. By using advanced technology and innovative design, we create lighting products tailored to our clients' brand and performance needs, helping them stand out in the market and improve efficiency.

IV. Employees

21. Details as at the end of Financial Year: 2025-26

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	59	51	86.44%	8	13.56%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total employees (D + E)	59	51	86.44%	8	13.56%
Workers						
4.	Permanent (F)	376	125	33.24%	251	66.76%
5.	Other than Permanent (G)	183	52	28.42%	131	71.58%
6.	Total workers (F + G)	559	177	31.66%	382	68.34%

b. Differently abled Employees and workers:

S. No	Particular	Total(A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
Differently Abled Employees						
1.	Permanent (D)	0	0	0.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%
Differently Abled Workers						
4.	Permanent (F)	0	0	0.00%	0	0.00%
5.	Other than Permanent (G)	0	0	0.00%	0	0.00%
6.	Total differently abled employees (F + G)	0	0	0.00%	0	0.00%

22. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57%
Key Management Personnel	1	0	0.00%

23. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	56.00%	48.00%	49.00%	60.91%	57.89%	60.47%	23.71%	22.22%	23.48%
Permanent Workers	42.00%	52.00%	43.00%	54.85%	47.55%	50.13%	40.00%	36.81%	37.83%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

24. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	ROYALUX LIGHTING PRIVATE LIMITED	Subsidiary	100.00%	No
2	IKIO SOLUTION PRIVATE LIMITED	Subsidiary	100.00%	No
3	ROYALUX EXPORTS PRIVATE LIMITED	Subsidiary	100.00%	No
4	ROYALUX LLC USA	Subsidiary	100.00%	No
5	RITECH HOLDING LIMITED, UAE	Subsidiary	100.00%	No
6	ROYALUX FZCO, UAE	Subsidiary	51.00%	No
7	GRAVUS TECH PRIVATE LIMITED	Subsidiary	88.00%	No
8	ROYALUX GENERAL TRADING LLC, UAE	Subsidiary	51.00%	No

Note:

Royalux LLC USA is a subsidiary of IKIO SOLUTION PRIVATE LIMITED

ROYALUX FZCO, UAE is a subsidiary of RITECH HOLDING LIMITED, UAE.

Royalux General Trading LLC, UAE is a subsidiary of RITECH HOLDING LIMITED, UAE

VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No): Yes

(ii) Turnover (in ₹): 2,07,72,58,870 FY 2024-25

(iii) Net worth (in ₹): 4,76,50,12,277 FY 2024-25



VII. Transparency and Disclosures Compliances

26. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			PY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://ikiotech.com/contact-us	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes https://ikiotech.com/investor-relation	0	0	NA	0	0	NA
Shareholders	Yes https://ikiotech.com/investor-relation	0	0	NA	11	0	All complaints resolved
Employees and workers	Yes https://ikiotech.com/contact-us	0	0	NA	0	0	NA
Customers	Yes https://ikiotech.com/contact-us	0	0	NA	0	0	NA
Value Chain Partners	Yes https://ikiotech.com/contact-us	0	0	NA	0	0	NA
Other (please specify)	Na						

27. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Waste Management	R	Proper waste management is essential for all industries, especially the electronics sector, which produces e-waste during manufacturing. If not managed and disposed of correctly, it can harm the environment, making it important to follow all relevant regulations carefully.	A company reduces waste management risks by enforcing proper segregation and recycling of e-waste. It stays compliant with environmental regulations, trains employees on correct disposal methods, and collaborates with certified waste management partners to support sustainable recycling and resource recovery.	Negative Implications
2.	Water Management	O	Using water efficiently is an important part of a company's social and environmental responsibility.	The company adopts water-efficient technologies and recycles wastewater wherever feasible. It also follows regulatory requirements and promotes employee awareness to ensure responsible water conservation and sustainable use.	Positive Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Health & Safety	O	Safeguarding the well-being and safety of employees is critically important. In the electronics industry, this duty becomes even more significant because workers regularly operate and interact with machinery and equipment.	The company maintains a strong focus on workplace safety by implementing strict safety protocols and regularly training employees in machinery handling and emergency response. It ensures the use of appropriate protective equipment and carries out routine inspections to identify and mitigate potential hazards. Adherence to industry safety standards supports a secure and healthy working environment.	Positive Implications
4	Product design and Innovation	O	Operating in the electronics industry requires continuous innovation to keep pace with evolving technologies and the growing demand for energy-efficient lighting solutions. As a result, sustained investment in research and development is essential.	The company focuses on continuous innovation through strong research and development efforts to keep pace with new technologies and changing market demands. It uses a systematic design validation approach involving prototypes and extensive testing. Cross-functional teamwork helps ensure that products reliably achieve high standards of quality, safety, and performance.	Positive Implications
5	Corporate Governance	O	Strong corporate governance is fundamental to a company's stability. Without it, the organization may face regulatory non-compliance, legal challenges, and unnecessary fines or penalties.	The company establishes a robust internal control framework and follows transparent reporting practices. It ensures compliance with legal and regulatory requirements through regular audits and effective board oversight. Clearly defined policies on ethics, accountability, and stakeholder engagement further reinforce its governance standards.	Positive Implications



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://ikiotech.com/corporate-governance								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 – Quality Management Systems. ISO 14001:2015 – Environmental Management Systems. ISO 45001-2018 – Occupational health and safety management systems.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>Aligned with the sustainability priorities of our key customer, Signify, the company is actively transitioning from plastic packaging to environmentally sustainable alternatives across its operations.</p> <p>Its manufacturing processes are designed to optimize water usage, with strict adherence to Zero Liquid Discharge (ZLD) standards, ensuring responsible and efficient water management. The shift toward low-conversion, energy-efficient, and environmentally responsible technologies presents both technical and financial challenges, requiring significant capital investment, machinery upgrades, and specialized expertise. Despite these constraints, the company remains committed to integrating such technologies to reduce energy consumption and lower greenhouse gas emissions.</p> <p>In parallel, it is investing in advanced solutions that enhance illumination efficiency while minimizing energy usage, particularly for products developed for its ODEM partners, thereby contributing to a more sustainable and environmentally responsible value chain.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr Hardeep Singh CMD								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Committee of the Board									As Needed								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Committee of the Board									As Needed								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P	P	P	P	P	P	P	P	P
										1	2	3	4	5	6	7	8	9
										No	No	No	No	No	No	No	No	No
										Not Applicable								

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)						NA			
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	6	Manufacturing process and Visit to the plant of Subsidiary Companies in Noida.	100.00%
Key Managerial Personnel	5	Effective Leadership, Conflict Management, Team Management, Strategic Planing, Change Management	100.00%
Employees other than BOD and KMPs	14	ISO 14001/9001/45001, Sustainability, POSH, 5S, Health Safty, Enviornmental Impact, Awareness of Hazard and Risk, IT and Cyber Security.	100.00%
Workers	19	5S, Kaizen, Fire Fighting, Health Safety, Material & Tool Handling, Part Defects, Component Knowledge, Process Knowledge, Awareness of Hazard and Risk.	100.00%



2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary						
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Penalty/ Fine	NA	NA	NA	NA	NA	
Settlement	NA	NA	NA	NA	NA	
Compounding fee	NA	NA	NA	NA	NA	

Non-Monetary						
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment		NA	NA	NA	NA	
Punishment		NA	NA	NA	NA	

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. A formal policy exists within the company, applicable to all individuals employed as Directors, Officers, or workers, regardless of whether their employment is full-time or part-time.

<https://ikiotech.com/corporate-governance>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

	FY 2025-26	PY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest:

	FY 2025-26		PY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	NA	0	NA

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2025-26	PY 2024-25
Number of days of accounts payables	31	24

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties in the following format:

Parameter	Metrics	FY 2025-26	PY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	5.49%	5.56%
	b. Number of trading houses where purchases are made from	284	157
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	17.08%	80.53%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0.00%	0.00%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0.00	0.00
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	23.95%	22.41%
	b. Sales (Sales to related parties / Total Sales)	6.17%	2.71%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	96.91%	100.00%
	d. Investments (Investments in related parties / Total Investments made)	100.00%	100.00%

PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Financial Year 2025-26	Previous Year 2024-25	Details of improvements in environmental and social impacts
R & D	0.00%	0.00%	NA
Capex	0.00%	0.00%	NA



2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

YES

b. If yes, what percentage of inputs were sourced sustainably?

6.99% of the inputs sourced locally from nearby suppliers.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

The company follows a well-established waste management system and complies with standard waste handling procedures at all its facilities. Waste produced during manufacturing, including plastic, electronic, and hazardous materials, is safely managed and disposed of through authorized service providers. Since the company functions as an OEM for different brands, it is not responsible for collecting or reclaiming products after use.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes.

In accordance with the EPR regulations, the company's operational activities are covered under the applicable framework, and its waste collection plan is consistent with the EPR action plan submitted to the pollution control board.

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicator

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	51	51	100.00%	51	100.00%	NA	NA	0	0.00%	0	0.00%
Female	8	8	100.00%	8	100.00%	8	100.00%	0	0.00%	0	0.00%
Total	59	59	100.00%	59	100.00%	8	13.56%	0	0.00%	0	0.00%
Other than Permanent employees											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

b. Details of measures for the well-being of workers:

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	125	125	100.00%	125	100.00%	NA	NA	0	0.00%	0	0.00%
Female	251	251	100.00%	251	100.00%	251	100.00%	0	0.00%	0	0.00%
Total	376	376	100.00%	376	100.00%	251	66.76%	0	0.00%	0	0.00%
Other than Permanent workers											
Male	52	4	7.69%	52	100.00%	NA	NA	0	0.00%	0	0.00%
Female	131	1	0.76%	131	100.00%	1	0.76%	0	0.00%	0	0.00%
Total	183	5	2.73%	183	100.00%	1	0.55%	0	0.00%	0	0.00%

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2025-26	PY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.54%	0.35%

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2025-26			PY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	90.60%	100.00%	Yes	70.00%	100.00%	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
ESI	6.25%	98.25%	Yes	13.00%	100.00%	Yes

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

No. While the company presently does not have any differently abled employees or workers on its workforce, it is actively working toward making its premises accessible and inclusive for differently abled individuals, whether employees, workers, or visitors.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. <https://ikiotech.com/corporate-governance>.



5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0.00%	0.00%	0.00%	0.00%
Female	100.00%	100.00%	100.00%	100.00%
Total	100%	100%	100%	100%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Particular	Yes/No	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	The company has established a comprehensive disciplinary and grievance policy that applies to all employees, irrespective of their designation or employment status—permanent or temporary. The policy provides a clear framework for addressing concerns, and employees are encouraged to approach the designated authority for resolution in accordance with the prescribed procedures.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2025-26			PY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	59	0	0.00%	93	0	0.00%
Male	51	0	0.00%	80	0	0.00%
Female	8	0	0.00%	13	0	0.00%
Total Permanent Workers	376	0	0.00%	516	0	0.00%
Male	125	0	0.00%	159	0	0.00%
Female	251	0	0.00%	357	0	0.00%

8. Details of training given to employees and workers:

Category	FY 2025-26					PY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	51	51	100.00%	51	100.00%	80	80	100.00%	80	100.00%
Female	8	8	100.00%	8	100.00%	13	13	100.00%	13	100.00%
Total	59	59	100.00%	59	100.00%	93	93	100.00%	93	100.00%
Workers										
Male	177	177	100.00%	177	100.00%	203	203	100.00%	203	100.00%
Female	382	382	100.00%	382	100.00%	370	370	100.00%	370	100.00%
Total	559	559	100.00%	559	100.00%	573	573	100.00%	573	100.00%

9. Details of performance and career development reviews of employees and worker:

Category	FY 2025-26			PY 2024-25		
	Total (A)	No.(B)	% (B/A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	51	51	100.00%	80	80	100.00%
Female	8	8	100.00%	13	13	100.00%
Total	59	59	100.00%	93	98	105.38%
Workers						
Male	177	177	100.00%	203	171	84.24%
Female	382	382	100.00%	370	332	89.73%
Total	559	559	100.00%	573	503	87.78%

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. The company places strong emphasis on ensuring the health and safety of employees, visitors, and everyone at its facilities. It considers a safe workplace to be a basic right for all. To support this commitment, the company follows internationally recognized standards, including ISO 45001 for Occupational Health and Safety, across all locations. It has also established a formal Occupational Health and Safety policy aimed at promoting and maintaining a zero-injury work environment.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Workplace Inspections

- ◆ Regular inspections are carried out to proactively identify potential hazards in the manufacturing environment.
- ◆ Comprehensive checklists are used to ensure all equipment, areas, and operational processes are thoroughly examined.
- ◆ Inspections are performed by trained safety officers or designated personnel on a scheduled basis.

Job Safety Analysis (JSA)

- ◆ Each job role and its associated tasks are systematically analyzed to identify potential hazards.
- ◆ Tasks are broken down into individual steps, and risks are assessed at each stage.
- ◆ Appropriate control measures are implemented to eliminate or minimize identified risks.

Hazard Reporting System

- ◆ A formal system is in place for employees to report hazards or unsafe conditions.
- ◆ All reports are promptly reviewed and investigated by safety personnel.
- ◆ Timely corrective actions are taken to address and resolve reported issues.

Training and Education

- ◆ Ongoing safety training sessions are conducted regularly for all employees.
- ◆ Training covers hazard recognition, safe work practices, and emergency response procedures.
- ◆ Employees are kept informed about new hazards and updates to safety protocols as needed.



c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2025-26	PY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The company's Health and Safety policy is actively enforced, with the H&S committee conducting regular risk assessments to uphold a safe and healthy workplace.

13. Number of Complaints on the following made by employees and workers

	FY 2025-26			PY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No, non-compliance has been reported in the audit conducted during the year.

PRINCIPLE 4: BUSINESS SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

1. Describe the processes for identifying key stakeholder group of the entity.

Stakeholder groups comprise all persons and organizations influenced by the company's operations. We ensure that vendors, suppliers, and the local community are part of this group to maintain transparency, accountability, and inclusivity.

2. List Stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, and scope of Board, Website), Other SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including topics concerns key and raised during engagement
Customers	No	Website, Email, Meetings	as and when required	◆ Product offering.
Employees	No	Emails, Training Sessions, Performance Review Meet, Employee Surveys and periodical work meet.	On Going basis	◆ HR Policies ◆ Performance concerns ◆ Training on statutory matters and production related aspects.
Statutory Bodies	No	Annual Returns, Meetings	On Going basis	◆ Regulatory Compliances ◆ Transparency in Disclosures ◆ Corporate Governance Practices
Investors	No	Newspaper, Analysts Meet, Investor Call, Annual General Meeting	as and when required	◆ Financial Progress of the company. ◆ Future growth plans. ◆ Key initiative taken.
Community	No	Website	as and when required	◆ Communication regarding Sustainable growth ◆ Addressing grievances and concerns ◆ Providing assurance and solutions
Suppliers and Vendors	No	Website, Email, Meetings	as and when required	◆ Communication regarding Sustainable use of natural resources ◆ Addressing grievances and concerns ◆ Providing assurance and solutions ◆ Infrastructural Support

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			PY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	59	59	100.00%	93	93	100.00%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Employees	59	59	100.00%	93	93	100.00%
Workers						
Permanent	376	376	100.00%	503	503	100.00%
Other than permanent	183	183	100.00%	70	70	100.00%
Total Employees	559	559	100.00%	573	573	100.00%



2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26					PY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	59	0	0.00%	59	100.00%	93	0	0.00%	93	100.00%
Male	51	0	0.00%	51	100.00%	80	0	0.00%	80	100.00%
Female	8	0	0.00%	8	100.00%	13	0	0.00%	13	100.00%
Other Than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	376	314	83.51%	62	16.49%	503	483	96.02%	20	3.98%
Male	125	72	57.60%	53	42.40%	171	151	88.30%	20	11.70%
Female	251	242	96.41%	9	3.59%	332	332	100.00%	0	0.00%
Other Than Permanent	183	183	100.00%	0	0.00%	70	70	100.00%	0	0.00%
Male	52	52	100.00%	0	0.00%	37	37	100.00%	0	0.00%
Female	131	131	100.00%	0	0.00%	33	33	100.00%	0	0.00%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category Figures in ₹	Number	Median remuneration/ salary/ wages of respective category Figures in ₹
Board of Directors (BOD)	2	55,80,000	1	79,20,000
Key Managerial Personnel	1	32,00,000	0	0
Employees other than BOD and KMP	65	3,98,857	11	2,66,293
Workers	150	2,18,249	303	2,12,445

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26	PY 2024-25
Gross wages paid to females as % of total wages	49.01%	47.49%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

-Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

A formal Human Rights policy has been established by the company, under which employees and workers can report concerns. These grievances are handled by the designated authority, with due resolution provided as per the policy framework.

6. Number of Complaints on the following made by employees and workers:

	FY 2025-26			PY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour /Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-26	PY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.00%	0.00%
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

All grievances reported to the company are addressed through a structured mechanism in accordance with its Disciplinary Practices and Grievance Policy, which is available on the company's website: <https://ikiotech.com/corporate-governance>

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

No risk has been identified during the assessment under any of the mentioned categories. As a result, no corrective actions were required to be taken.



PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26	PY 2024-25
From renewable sources		
Total electricity consumption (A) (in MJ)	0.00	0.00
Total fuel consumption (B) (in MJ)	0.00	0.00
Energy consumption through other sources (C) (in MJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C) (in MJ)	0.00	0.00
From non-renewable sources		
Total electricity consumption (D) (in MJ)	6366664.80	7724462.40
Total fuel consumption (E) (in MJ)	478800.00	340838.00
Energy consumption through other sources (F) (in MJ)	0.00	0.00
Total energy consumed from nonrenewable sources (D+E+F) (in MJ)	6845464.80	8065300.40
Total energy consumed (A+B+C+D+E+F) (in MJ)	6845464.80	8065300.40
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (MJ/Lacs)	0.0040321523	0.003882665
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.082	0.089
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

Note 1: The energy consumption reported in the table above includes data pertaining to Owned manufacturing sites.

Note 2: For “intensity per rupee of turnover”, total revenue from operations has been considered as turnover as per the Audits Standalone Financial Statements.

Note 3: The Purchasing Power Parity (PPP) factor considered is 20.34 (For 2026) as recommended by World Economic Outlook (April 2026)-Implied PPP conversion rate.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26	PY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	1090.00	1210.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1090.00	1210.00
Total volume of water consumption (in kilolitres)	1090.00	1210.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/Lacs)	0.000000642	0.0000005825
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00001306	0.00001332
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

4. Provide the following details related to water discharged: Not Applicable

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

NA

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2025-26	PY 2024-25
NOx	Micro gram/m ³	0.07	54.45
Sox	Micro gram/m ³	0.03	12.36
Particulate matter (PM)	Micro gram/m ³	0.80	7.27
Persistent organic pollutants (POP)			NA
Volatile organic compounds (VOC)			NA
Hazardous air pollutants (HAP)			NA
Others–please specify			NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	PY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent (Million Kg)</i>	NA	NA
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent (Million Kg)</i>	NA	NA
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	(MT/₹ in Lakh)	NA	NA



Parameter	Unit	FY 2025-26	PY 2024-25
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	(MT/₹ in Lakh)	NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

No

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	PY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.00	1.36
E-waste (B)	0.044	0.068
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G) (Used Oil)	0.04	0.061
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.00	0.00
Total (A + B + C + D + E + F + G + H)	0.084	1.489
Waste intensity per rupee of turnover (Total waste generated /revenue from operation) (MT/Lacs)	0.00	0.0000000007
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total Revenue waste from generated / operations adjusted for PPP)	0.00	0.00000001634
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.00	1.36
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	0.00	1.36
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total	0.00	0.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Committed to environmental responsibility, the company follows safe disposal practices for all types of waste arising from its operations. E-waste and plastic waste generated during manufacturing are managed through certified recyclers approved by the government. Given the nature of our electronics manufacturing processes, the use of hazardous or toxic substances is negligible.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

S.No.	Location of operations/ offices	Type of operations	Whether the conditions the reasons thereof and corrective action taken, if any, of environmental approval / clearance are being complied with? (Y/N) If no
Not Applicable			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes

S. No.	Specify the law / regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

0

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	NA	NA
2	NA	NA
3	NA	NA
4	NA	NA
5	NA	NA



2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

3. Describe the mechanisms to receive and redress grievances of the community.

Although the company functions under a B2B model and does not directly interface with end consumers, it facilitates community engagement through its website. Community members can reach out with any grievances or concerns using the contact information provided online.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-26	PY 2024-25
Directly sourced from MSMEs/ small producers	25.20%	15.49%
Sourced directly from within the district and neighbouring districts	6.99%	9.57%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2025-26	PY 2024-25
Rural	0.00	0.00%
Semi-urban	0.00	0.00%
Urban	1.28%	14.75%
Metropolitan	5.09%	1.26%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The company does not directly interact with the end customers as it works on B2B model.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

3. Number of consumer complaints in respect of the following:

	FY 2025-26			PY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other (Legal)	0	0	NA	0	0	NA

4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/ No) If available, provide a web-link of the policy.

Yes, <https://ikiotech.com/corporate-governance>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

The company has not received any complaints on these parameters so no coercive action has been undertaken.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - 0
- b. Percentage of data breaches involving personally identifiable information of customers - 0.00%
- c. Impact, if any, of the data breaches - No Data Breaches has been reported during the period.