

Regd. Office:

411, Arunachal Building,
19 Barakhamba Road,
Cannught Place New Delhi-110001

Corp. Office :

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

Works :

Plot no. 102, Sector-07, IIE,
Siddul Haridwar, 249403
India

Date: - 02nd August, 2025

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
--	--

Sub: Outcome of Board Meeting held on 02nd August, 2025 and Un-audited Financial Results for the quarter ended 30th June, 2025

Dear Sir/Ma'am,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. on 02nd August, 2025 has, interalia, considered and approved the following business:

1. Un-audited Financial Results (Standalone and Consolidated) for the quarter ended 30th June, 2025 and Limited Review report thereon as issued by Statutory Auditor - M/S BGJC & Associates LLP, Chartered Accountants;
2. Approval for the appointment of Mr. Sanjeet Singh, who is a Whole Time director & Chief Executive officer (*), as the Chief Financial Officer and Key Managerial Personnel (KMP) of the Company, with effect from 2nd August, 2025 as recommended by the Nomination and Remuneration Committee and based on the approval of the Audit Committee of the Company;

(*) Based on the recommendation of NRC Committee & Audit Committee members, subject to the approval of the shareholders in ensuing AGM, Mr. Sanjeet Singh will be appointed as a CEO of the Company.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed as **Annexure I**.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith:

1. Un-audited Financial Results (Standalone and Consolidated) for the quarter ended 30th June, 2025;
2. Limited Review Report on Un-audited Financial Results (Standalone and Consolidated) as issued by Statutory Auditors – M/S BGJC & Associates LLP, Chartered Accountants for the quarter ended 30th June, 2025;

The meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 7:30 P.M.

You are requested to take the same on record.

Thanking You,

For IKIO Technologies Limited

SANDEEP
KUMAR
AGARWAL

Digitally signed by
SANDEEP KUMAR
AGARWAL
Date: 2025.08.02 19:49:15
+05'30'

Sandeep Kumar Agarwal
Company Secretary & Compliance Officer

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of IKIO Technologies Limited (formerly IKIO Lighting Limited) for the quarter ended June 30, 2025 pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of IKIO Technologies Limited (formerly IKIO Lighting Limited)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of IKIO Technologies Limited (formerly IKIO Lighting Limited) ("the Company"), for the quarter ended June 30, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 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 (ICAI). 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 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 accordance with the requirements 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.

For BGJC & Associates LLP
Chartered Accountants
Firm's Registration No. 003304N/N500056

Pranav Jain

Pranav Jain
Partner
Membership No. 098308



UDIN: 25098308BMKWLB1475

Date: August 02, 2025
Place: New Delhi



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

Statement of Unaudited Standalone Financial Results for the quarter ended 30-June-2025

(Rs. in million)

Particulars	3 months ended 30-June-2025	Preceding 3 months ended 31-Mar-2025	Corresponding 3 months ended 30-June-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Refer note 3)	Unaudited	Audited
Income				
a) Revenue from operations	386.92	383.31	665.68	2,077.26
b) Other income	41.38	40.63	64.78	198.34
Total income	428.30	423.94	730.46	2,275.60
Expenses				
a) Cost of materials consumed	290.24	263.98	507.63	1,548.85
b) Change in inventories	(10.61)	39.00	(23.61)	5.75
c) Employee benefits expense	63.33	39.36	75.73	230.19
d) Finance costs	7.54	5.65	11.86	41.82
e) Depreciation and amortization expenses	6.07	7.46	6.80	28.83
f) Other expenses	27.90	27.11	33.53	116.42
Total expenses	384.47	382.56	611.94	1,971.86
Profit before tax for the period/year	43.83	41.38	118.52	303.74
Tax expense				
a) Current tax (including earlier years)	11.04	10.66	31.33	69.09
b) Deferred tax credit/Charge	(0.15)	(1.10)	0.45	(1.40)
Net profit after tax for the period/ year	32.94	31.82	86.74	236.05
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss	-	2.32	-	1.17
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.58)	-	(0.29)
Other comprehensive income	-	1.74	-	0.88
Total comprehensive income for the period/year	32.94	33.56	86.74	236.92
Earnings per equity share (Face value of Rs. 10 per equity share)				
-Basic (in Rs.)	0.43	0.41	1.12	3.05
-Diluted (in Rs.)	0.42	0.37	1.12	3.01
Paid-up equity share capital (Face value of Rs. 10 per equity share)	772.81	772.81	772.81	772.81
Other equity				3,992.20

Notes to standalone financial results

- The standalone financial results of IKIO Technologies Limited (Formerly known as IKIO Lighting 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).
- The Unaudited standalone financial results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and were subsequently approved by Board of Directors ('the Board') at its meeting held on August 02, 2025. These standalone financial results have been subject to limited review by the Statutory Auditors of the Company.
- The statement includes the results for the quarter ended March 31, 2025, being the balancing figures between audited figures in respect of full financial year and the unaudited published figures upto nine months of the relevant financial year which were subjected to limited review by the auditors.
- 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 June 30, 2025	Balance Amount as at June 30, 2025
Debt repayment	500.00	500.00	-
Funding capital expenditure requirements for the purchase of equipments / machineries of our manufacturing facilities	2,123.12	1,314.72	808.40
General corporate purposes*	638.29	637.78	0.51
Total	3,261.41	2,452.50	808.91

Net IPO proceeds that were unutilized as of June 30, 2025 were temporarily invested in deposits with scheduled commercial banks.

- 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".
- 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

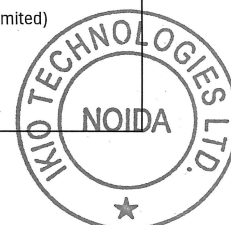
For and on behalf of the Board of Directors of

IKIO Technologies Limited
(Formerly known as IKIO Lighting Limited)

Hardeep Singh
Managing Director
DIN: 00118729

Place: Noida

Date: August 02, 2025



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Results of IKIO Technologies Limited (formerly IKIO Lighting Limited) pursuant for the quarter ended June 30, 2025 pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of IKIO Technologies Limited (formerly IKIO Lighting Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of IKIO Technologies Limited (formerly IKIO Lighting Limited) ("the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2025 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.
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) Royalux FZCO (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.

6. Other matters

The accompanying statement includes: -

- a) The share of Profit after Tax of Rs. 2.01 million and Total Comprehensive Income of Rs. 1.30 million for the period ended June 30, 2025, 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 the amounts and disclosures in respect of such subsidiary, is based solely on the report of other auditor.
- b) The share of Profit after Tax of Rs. 2.81 million and Total Comprehensive Income of Rs. 2.85 million for the period ended June 30, 2025, 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 the amounts and disclosures in respect of the subsidiary, is based solely on the management reviewed financial results.

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

For BGJC & Associates LLP

Chartered Accountants

Firm's Registration No. 003304N/N500056



Pranav Jain

Partner

Membership No. 098308



UDIN: 25098308BMKWLC5291

Date: August 02, 2025

Place: New Delhi



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

Statement of Unaudited Consolidated Financial Results for the quarter ended 30-June-2025

Particulars	(Amount in Million)			
	Quarter ended			Year ended
	3 months ended 30-June-2025	Preceding 3 months ended 31-Mar-2025	Corresponding 3 months ended 30-June-2024	Previous year ended 31-Mar-2025
	Unaudited	Unaudited (Refer note 3)	Unaudited	Audited
Income				
a) Revenue from operations	1,201.37	1,122.87	1,270.38	4,858.79
b) Other income	20.48	24.19	57.49	151.13
Total income	1,221.85	1,147.05	1,327.87	5,009.91
Expenses				
a) Cost of materials consumed	772.95	572.28	869.10	2,814.78
b) Change in inventories	(11.46)	47.12	(42.88)	(3.54)
c) Employee benefits expense	185.85	183.13	165.31	683.01
d) Finance costs	20.75	16.93	20.91	83.62
e) Depreciation and amortisation expense	70.43	60.82	46.37	242.72
f) Other expenses	141.08	258.47	111.78	764.84
Total expenses	1,179.60	1,138.75	1,170.59	4,585.44
Profit before tax for the period/year	42.25	8.30	157.28	424.47
Tax expense				
a) Current tax (including earlier years)	21.79	36.84	53.63	180.47
b) Deferred tax (credit)/charge	(3.32)	(21.83)	(20.06)	(80.17)
Net Profit after tax for the period/ year	23.78	(6.71)	123.71	324.17
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss				
Remeasurement of defined employee benefit plans	-	9.43	-	6.59
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.74)	-	(0.45)
(iii) Items that will be reclassified to profit or loss				
Exchange differences on translation of financial statements of foreign operations	(0.67)	(3.26)	(0.17)	1.77
Other comprehensive income	(0.67)	5.43	(0.17)	7.91
Total comprehensive income for the period/year	23.10	(1.28)	123.54	332.08
Net profit/(loss) attributable to:				
Owners of the Holding Company	21.16	(23.44)	123.93	309.11
Non-controlling interests	2.61	16.73	(0.22)	15.06
Other comprehensive income attributable to:				
Owners of the Holding Company	(0.61)	5.43	(0.17)	7.91
Non-controlling interests	(0.06)	-	-	-
Earnings per equity share (Face value of Rs. 10 per equity share)				
-Basic (in Rs.)	0.31	(0.09)	1.60	4.19
-Diluted (in Rs.)	0.30	(0.09)	1.60	4.19
Paid-up equity share capital (face value of Rs. 10 per equity share)	772.81	772.81	772.81	772.81
Other equity				4,832.45

Notes to the consolidated financial results:

- The Consolidated Financial result of IKIO Technologies Limited (formerly known as IKIO Lighting 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).
- The unaudited Consolidated Financial Results of the Group for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and were subsequently approved by Board of Directors ('the Board') at its meeting held on August 02, 2025. These Consolidated Financial Results have been subjected to a limited review by the Statutory Auditors of the Group.
- The statement includes the results for the quarter ended March 31, 2025, being the balancing figures between audited figures in respect of full financial year and the unaudited published figures upto nine months of the relevant financial year which were subjected to limited review by the auditors.
- 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.
- Previous period/year figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.

Registered Office:

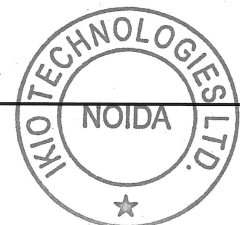
411, Arunachal Building, 19 Barakhamba Road, Connaught Place, Delhi-110001

Place: Noida

Date: August 02, 2025

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



Annexure-A**Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Sr No	Particulars	Details
1.	Name of KMP	Mr. Sanjeet Singh
2.	Reasons for Change viz. appointment	<p>Approval of appointment of Mr. Sanjeet Singh, who is Whole Time Director and Chief Executive Officer(*) of the Company, as the Chief Financial Officer and Key Management personnel of the Company.</p> <p>(*) Based on the recommendation of NRC Committee & Audit Committee members, subject to the approval of the shareholders in ensuing AGM, Mr. Sanjeet Singh will be appointed as a CEO of the Company.</p>
3.	Date of Appointment & Terms of Appointment	<p>Date of Appointment: 02nd August 2025</p> <p>Terms of Appointment as recommended by (Nomination and Remuneration Committee) NRC & Audit Committee members and approved by the Board of Directors, from time to time and in accordance with the HR Policy of the Company.</p>
4.	Brief Profile	<p>Mr. Sanjeet Singh holds a Bachelor's degree in Commerce from the University of Delhi. He has over 6 years of experience and is currently serving as the Whole-Time Director and Chief Executive Officer (CEO) of the Company, overseeing its overall operations and providing strategic leadership to all departments.</p> <p>Pursuant to the approval of the Board, he has also been appointed as the Chief Financial Officer (CFO) of the Company. Given his in-depth knowledge of the Company's operations and Financials & Accounts, Mr. Singh is well-positioned to head the finance function. As CFO, he will additionally be responsible for overseeing the finance department, including budgeting, financial planning, analysis, and related strategic initiatives.</p>
5.	Disclosure of Relationships between Directors	Hardeep Singh - Father-in-Law, Surmeet Kaur – Mother-in-Law