



COMPLIANCE CERTIFICATE

[Pursuant to Regulation 13 of the SEBI (Share Based Employee Benefits and Sweat Equity)
Regulations, 2021]

To,
The Members
IKIO Technologies Limited
Formerly IKIO Lighting Limited
CIN: L31401DL2016PLC292884
411, Arunachal Building 19 Barakhamba Road,
Connaught Place, Delhi-110001, India

Subject: Compliance Certificate pursuant to Regulation 13 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

I, Mehak Gupta, Proprietor of Mehak Gupta & Associates, Practicing Company Secretaries, having its office at 304, 6A/1, Ganga Chambers, W.E.A. Karol Bagh, New Delhi-110005, India and Secretarial Auditor of IKIO Technologies Limited (*formerly known as IKIO Lighting Limited*) ("**the Company**") having its registered office at 411, Arunachal Building, 19 Barakhamba Road, Connaught Place, Delhi-110001, India, have been engaged by the Company, to issue this Compliance Certificate in accordance with Regulation 13 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as "**Regulations**").

The ILL Employee Stock Option Scheme, 2022 which was adopted and approved by the Board and the members of the Company in their respective meetings held on September 14, 2022 and September 16, 2022 was further ratified by the members in their Annual General Meetings held on September 14, 2023 and August 20, 2024, post listing in conformity with the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and any such other regulations as applicable. On the basis of information and documents furnished by the management, I hereby certify that the scheme issue is being made in compliance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

Assumptions & Limitation of Scope and Review:

- Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the Company.
- Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

For Mehak Gupta & Associates
Company Secretaries


Mehak Gupta

Proprietor

Membership No.: F10703

COP No.: 15013

Peer Review No: 1643/2022



UDIN: F010703G000688921

Place: New Delhi

Date: July 01, 2025