



IKIO LIGHTING LIMITED

(Formerly known as IKIO LIGHTING Pvt. Ltd.)
(CIN.:L31401DL2016PLC292884)

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

Corp. Office :
D-234, Sector-63
Noida 201301 (U.P.)

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

Date: - 26th July, 2024

To,
Listing Operation Department,
BSE Limited
20th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400 001
Scrip Code: - 543923

To,
Listing Compliance Department,
National Stock Exchange of India Limited,
05th Floor, Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051
Symbol: - IKIO

Sub: Submission of Business Responsibility & Sustainability Report for FY 2023-24

Pursuant to Regulation 30 and 34 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 2023-24.

You are requested to take the same on record.

Thanking You,
FOR IKIO Lighting Limited

Sandeep Kumar Agarwal
Company Secretary & Compliance Officer

Annexure H

Business Responsibility & Sustainability Reporting



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SECTION A: GENERAL INFORMATION ABOUT THE COMPANY.

I. Details of the listed entity

Sr. No.	Name of the Subsidiary	Location
1.	Corporate Identity Number (CIN) of the Listed Entity -	L31401DL2016PLC292884
2.	Name of the Listed Entity	IKIO LIGHTING LIMITED
3.	Date of incorporation	21-03-2016
4.	Registered office address	411, Arunachal Building 19 Barakhamba Road, Central Delhi, Connaught Place, Delhi, India, 110001.
5.	Corporate address	D-234 SECTOR -63, NOIDA, Uttar Pradesh, India, 201301
6.	E-mail	SECRETARIAL@IKIOLIGHTING.COM
7.	Telephone	0120-5084101
8.	Website	https://ikio.in/
9.	Financial year for which reporting is being done	01-04-2023 to 31-03-2024.
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE limited, 2. National Stock Exchange of India Limited
11.	Paid-up Capital	₹77,28,07,010
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sandeep Agarwal (Company Secretary and Compliance Officer) Contact No. 0120-5084101
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).	The disclosures in this report are made on 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

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

Sr. No.	Description of Main Activity	Description Of Business Activity	% of Turnover of the entity
1	Manufacturing and designing of LED lights	Electrical equipment, General Purpose and Special purpose Machinery & Equipment, Transport equipment.	100%

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

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

III. Operations

16. 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

17. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	16
International (No. of Countries)	3

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

In the FY 2023-24, 0.64% of the turnover of the company is exports.

c. A brief on types of customers:

We operate under the Business to Business (B2B) model across all our complete range of product offering. Our customers are mainly FMEG (Fast Moving Electrical Goods) companies, for whom we work as ODM (Original Design Manufacturers) for LED lighting solutions.

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled): Figures are for FY 2023-24

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	88	73	82.95%	15	17.05%
2	Other than Permanent (E)	20	20	100.00%	0	0.00%
3	Total employees (D + E)	108	93	86.11%	15	13.89%
WORKERS						
4	Permanent (F)	516	159	30.81%	357	69.19%
5	Other than Permanent (G)	145	50	34.48%	95	66.52%
6	Total workers (F + G)	661	209	31.62%	452	68.38%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than permanent (G)	0	0	0	0	0
6	Total differently abled workers (F + G)	0	0	0	0	0

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	2	0	0



20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2023-24			FY 2022-23			FY 2021-22		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23.71%	22.22%	23.48%	14.12%	7.69%	13.27%	18.06%	20.00%	18.29%
Permanent Workers	40.00%	36.81%	37.83%	42.01%	39.27%	40.16%	43.31%	44.23%	43.94%

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

21. Names of holding/ subsidiary/ associate companies/ joint ventures

Sr. 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%	No
2	IKIO Solutions Private Limited	Subsidiary	100%	No
3	Royalux Exports Private Limited	Step-down Subsidiary	100%	No
4	Royalux LLC (USA)	Step-down Subsidiary	100%	NA

*Note - "vide Order No. RDNR/TC-1/233/AA6493578/2023/10716 dated 18th March, 2024 of the Regional Director (NR), Fine Technologies (India) Private Limited" (wholly owned subsidiary of the company) has been amalgamated with "Royalux Lighting Private Limited" (Step down subsidiary of the company)"

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - YES
(ii) Turnover (in ₹) = ₹2413.59 (in millions) FY 2022-23.
(iii) Net worth (in ₹) = ₹650.00 (in millions) FY 2022-23.

VII. Transparency and Disclosures Compliances

23. 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 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		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, The Grievance Redressal Mechanism is in place. https://ikio.in/contact-us	0	0	-	0	0	-
Investors (other than shareholders)	Yes, The Grievance Redressal Mechanism is in place. Investors can reach us at: https://ikio.in/investor-relation	0	0	-	0	0	-
Shareholders	Yes, The Grievance Redressal Mechanism is in place. Shareholders are offered a platform for raising any concerns in the Annual General Meeting and they can also reach us at: https://ikio.in/investor-relation	15	0	All the Complaints were resolved	0	0	0

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 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		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
Employees and workers	Yes, The Grievance Redressal Mechanism is in place for the employees and workers of the company. The HR department of the company is easily reachable for all the employees and workers.	0	0	-	0	0	-
Customers	Yes, The Grievance Redressal Mechanism is in place. The company is operating under B2B model and the customers can reach us through meetings, feedback, personalized interaction etc. However they can also reach us at: https://ikio.in/contact-us	0	0	-	0	0	-
Value Chain Partners	Yes, The Grievance Redressal Mechanism is in place. The Value Chain partners can reach us at: https://ikio.in/contact-us	0	0	-	0	0	-
Other (please specify)	NA						

24. 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	Risk	Waste management is a very important aspect for an industry and even more for electronic industry which generates E-waste. Improper handling of the waste so generated can lead to contamination issues. Adherence to regulatory compliances	The company recognises its responsibility and handles any waste that is generated through authorised waste management agencies. IKIO is manufacturing mainly for Philips and they being the brand owners are responsible for product life cycle.	Negative The company has to incur certain cost in disposal of the waste through authorised waste management companies and compliances but this cost is minimum against the benefits of reducing carbon foot print and land fill.
2	Water Management	Opportunity	Efficient use of water as a resource is a social responsibility for a company	The company focusses on minimum use of water in its production process. There is no liquid discharge. Portable drinking water is used in the company for Human use.	Positive Minimum cost of water and use of natural resource.
3	Health & Safety	Opportunity	The health and safety of the employees and workers is of utmost importance. Being in the electronic industry it becomes even more important as the workers are always in contact of machines.	To mitigate, the company adopts all measures for safeguarding its employees and workers. The workers are provided with appropriate safety gears for working on the machines wherever required.	Positive Safety and health of the workers increases their efficiency and increases retention.



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)
4	Product design and Innovation	Opportunity	Being an electronic industry innovation is a continuous process to be in line with the ever-changing technologies and customer requirement of better light with lesser energy. For this investment in research and development is inevitable.	The company has its own Research and development department which is continuously working for designing and innovating products. The company is also adopting to better technologies machineries for lower energy consumption.	Positive The company invests on Research and Development activities, which translates into improved revenue and helps in reducing energy consumption.
5	Corporate Governance	Opportunity	Sound corporate governance acts as a pillar to its robust foundation. In the absence of corporate governance, the company gets exposed to statutory non compliances, legal issues, unnecessary fines and penalties.	To mitigate the company follows good corporate governance policies across its all departments and gives special importance to all the compliances.	Opportunity Improving compliance and eliminating possibilities of fines and penalties.

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.

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Process										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://ikio.in/corporate-governance								
2	Whether the entity has translated the policy into procedures. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
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, OH SAS, ISO, BIS) adopted by your entity and mapped to each principle.	Principle 1: ISO 9001:2015 – Quality Management Systems. Principle 2: ISO 14001:2015 – Environmental Management Systems. Principle 3: ISO 45001-2018 – Occupational health and safety management systems. Principle 5: ISO 45001-2018 – Occupational health and safety management systems. Principle 6: ISO 14001:2015 – Environmental 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)
- In accordance with Philips our major customer we are moving out of Plastic Packaging and adopting sustainable packaging techniques.
- Use of water is minimum in our process & the company maintains ZLD status.
- The transition to low conversion machines, which are energy-efficient and environmentally friendly, has been a significant technical and financial challenge. Upgrading our machinery and processes to align with our sustainability goals necessitates significant capital expenditure and technical expertise. Despite these hurdles, we are committed to integrating low conversion technologies to reduce our energy consumption and greenhouse gas emissions.
- Developing new technologies for higher illumination with minimum energy requirement, in the products being manufactured for our ODEM partners.
- 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. Mr Hardeep Singh
CMD

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)
	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against above policies and follow up action					Director					
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is implementing and adhering to all the policies in accordance with the applicable laws and regulations. These policies are also reviewed on an as-needed basis by the Board of Directors and/or its committees with the aim of streamlining and establishing sustainable measures in place for the company.									

- 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. N N N N N N N N N

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)									
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 programs on any of the Principles during the financial year:

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness Programs
Board of Directors	1	About business model and past journey of the company, Business awareness and awareness about the compliances.	100%
Key Managerial Personnel	1	Product Knowledge, Fire Fighting, Material & Tool Handling, Health & Safety, UL&ETL training.	100%
Employees other than BoD and KMPs	32	Product Knowledge, Fire Fighting, Material & Tool Handling, Health & Safety.	100%
Workers	32	Product Knowledge, Fire Fighting, Material & Tool Handling, Health & Safety.	100%

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 INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL

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 Regulatory/ enforcement agencies/ judicial institutions
NIL	NIL

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. The company has the policy in place. The policy is applicable to all employees, who are Directors, Officers or workers of the Company on full-time or part-time employment with the Company.
<https://ikio.in/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:

Programs

	FY 2023-24	FY 2022-23
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6. Details of complaints with regard to conflict of interest

	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

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 2023-24	FY 2022-23
Number of days of accounts payables	27	39

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 2023-24	FY2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4.49%	6.76%
	b. Number of trading houses where purchases are made from	155	150
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	77.87%	77.42%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NIL	NIL
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	20.47%	17.36%
	b. Sales (Sales to related parties / Total Sales)	2.79%	0.79%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Trading house – non manufacturing entity.

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.

	FY 2023-24	FY2022-23	Details of improvements in environmental and social impacts
R&D	100%	100%	• Number of electronics components and size drastically reduced.
Capex	22.65%	0.00%	• Usage of Cables/ Wires eliminated.
			• Usage of Solder / Glue paste etc reduced as per reduction of components.
			• Reduce of consumption of Plastic granules.



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

The company understands that its procurements are environmentally friendly, socially responsible and economically viable. As a part of sustainable sourcing the company gives preference for procurement from local suppliers. As a regular practice the company is working towards increasing its scope of sustainable sourcing.

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

At present about 9.5% of total inputs are sourced sustainably from local 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 has a proper waste management system in place and is committed in following waste management strategies across its facilities. During the manufacturing process the waste that is generated like plastic waste, E-Waste, other Hazardous waste etc is safely disposed of through authorized agencies. Further we are OEM's manufacturing for brands so reclaiming the products is not applicable to our company.

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 the Extended Producer Responsibility is applicable to the company's activities and the waste collection plan of the company is in line with the Extended Producer Responsibility plan submitted by the company to Pollution Control Board.

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		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)	%
Permanent employees											
Male	73	73	100%	73	100%	0	0%	0	0	0	0%
Female	15	15	100%	15	100%	15	100.0%	0	0	0	0%
Total	88	88	100%	88	100%	15	17.05	0%	0	0	0%
Other than Permanent employees											
Male	20	20	100%	20	100%	0	0.00%	0	-	0	-
Female	0	0	0.00%	0	0.00%	0	0.00%	0	-	0	-
Total	20	20	100%	20	100%	0	0.00%	0	-	0	-

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

Category	Total (A)	% of workers covered by									
		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)	%
Permanent workers											
Male	159	159	100%	159	100%	0	0%	0	0%	0	0%
Female	357	357	100%	357	100%	357	100%	0	0%	0	0%
Total	516	516	100%	516	100%	357	69.19%	0	0%	0	0%
Other than Permanent workers											
Male	50	50	100%	50	100%	0	0%	0	0	0	0%
Female	95	95	100%	95	100%	95	100%	0	0	0	0%
Total	145	145	100%	145	100%	95	65.52%	0	0	0	0

Note: The above coverage also includes ECHS cover.

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.09%	0.08%

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

Benefits	FY 2023-24			PY 2022-23		
	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	58%	100%	Y	58%	100%	Y
Gratuity	100%	100%	N	100%	100%	N
ESI	24%	100%	Y	27%	100%	Y
Others	-	-	-	-	-	-

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.

At present the company does not have any differently abled employees and workers employed in the company. However, the company is taking appropriate steps to make the workplace freely accessible to differently abled 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.

The company has a well-defined equal opportunity policy as per the rights of person with Disability. The company promotes a work environment free from discrimination and harassment.

Policy Link: <https://ikio.in/corporate-governance>

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

Gender	Permanent Employee		Permanent Worker	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Other	-	-	-	-
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.

If yes, give details of the mechanism in brief.

Permanent Workers

Other than Permanent Workers

Permanent Employees

Other than Permanent Employees

The company has a well-defined Disciplinary practice and grievance policy in place. The policy covers every category of employees whether permanent or temporary and at all levels. The employees can approach the designated authority as per the policy for resolution. <https://ikio.in/corporate-governance>



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

Category	FY 2023-24			FY 2022-23		
	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	88	0	NIL	85	0	NIL
Male	73	0	NIL	72	0	NIL
Female	15	0	NIL	13	0	NIL
Other	0	0	NIL	0	0	NIL
Total Permanent Workers	516	0	NIL	532	0	NIL
Male	159	0	NIL	169	0	NIL
Female	357	0	NIL	363	0	NIL
Other	0	0	NIL	0	0	NIL

8. Details of training given to employees and workers

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		(B)	(B/A)	(C)	(C/A)		(E)	(E/D)	(F)	(F/D)
Employees										
Male	93	93	100%	93	100%	72	72	100%	72	100%
Female	15	15	100%	15	100%	13	13	100%	13	100%
Total	108	108	100%	108	100%	85	85	100%	85	100%
Workers										
Male	209	209	100%	209	100%	182	182	100%	182	100%
Female	452	452	100%	452	100%	402	402	100%	402	100%
Total	661	661	100%	661	100%	584	584	100%	584	100%

Note : Including both permanent and other than permanent.

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	93	73	78.49%	72	72	100.00%
Female	15	13	86.67%	13	13	100.00%
Total	108	86	79.63%	85	85	100.00%
Workers						
Male	209	159	76.07%	182	169	92.86%
Female	452	357	78.98%	402	363	90.30%
Total	661	516	78.06%	584	532	91.10%

Note : Including both permanent and other than permanent.

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?

The company is committed towards health and safety of all its employees, visitors etc. It believes that everyone has the right to a safe working environment. It complies to the international standards such as OHS management systems ISO 45001 at all its facilities and workplace. In addition, the company has a well-defined Occupational Health and Safety policy highlighting the company's commitment to Zero Injury in the workplace.

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

Workplace Inspections:

- Regular inspections are conducted to identify potential hazards in the manufacturing environment.
- Checklists are used to ensure all areas, equipment, and processes are reviewed.
- Safety officers or designated personnel perform these inspections on a scheduled basis.

Job Safety Analysis (JSA):

- Each job role and associated tasks are analyzed to identify potential hazards.
- Steps involved in each task are broken down, and risks are assessed at each step.
- Control measures are implemented to mitigate identified risks.

Hazard Reporting System:

- Employees are encouraged to report hazards or unsafe conditions using a formal reporting system.
- Reports are reviewed and investigated promptly by safety personnel.
- Corrective actions are taken to address reported hazards.

Training and Education:

- Regular safety training sessions are conducted for all employees.
- Training includes hazard recognition, safe work practices, and emergency response procedures.
- Employees are updated on new hazards and 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 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
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

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

Yes. The company has a Health and Safety policy implemented and accordingly H&S committee on routine basis assess the related risk and ensure a safe and healthy workplace.



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

	FY 2023-24			FY 2022-23		
	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	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	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: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

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

Key stakeholder groups include all the groups of people affected by the company and have an interest in company and its various operations. We make sure to include vendors, suppliers and local community in our stakeholder groups to ensure transparency, accountability and inclusivity in our processes.

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	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Website, E-mail and one to one/ group meet	As and when required	<ul style="list-style-type: none"> Product offering
Employees	No	Website, E-mail, Training Sessions, Performance review meet, Employee surveys and periodical work meet	On-going basis	<ul style="list-style-type: none"> HR Policies Performance concerns Training on statutory matters and production related aspects.
Statutory Bodies	No	Ongoing Meetings and Dialogues	On-going basis	<ul style="list-style-type: none"> Regulatory Compliances Transparency in Disclosures Corporate Governance Practices
Investors	No	Investor Call, Analysts Meet, Newspaper,	Investors/ Analysts Meet, - As and when required General Meeting - Annual Newspaper – Quarterly	<ul style="list-style-type: none"> Financial Progress of the company. Future growth plans. Key initiative taken.
Community	No	Website	As and when required	<ul style="list-style-type: none"> Communication regarding Sustainable growth Addressing grievances and concerns Providing assurance and solutions
Suppliers and Vendors	No	Website, E-mail and one to one/ group meet	As and when required	<ul style="list-style-type: none"> 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 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees workers covered (B)	% (B / A)	Total (C)	No. of employees workers covered (D)	% (D / C)
Employees						
Permanent	88	34	38.64%	85	30	35.29%
Other Than permanent	20	9	45.00%	1	1	100.00%
Total Employees	108	43	39.81%	86	31	36.05%
Workers						
Permanent	516	205	39.73%	532	190	35.71%
Other Than permanent	145	60	41.38%	52	18	34.62%
Total Workers	661	265	40.09%	584	208	35.62%

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	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	88	0	NA	88	100.00%	85	2	2.35%	83	97.65%
Male	73	0	NA	73	100.00%	72	2	2.78%	70	97.22%
Female	15	0	NA	15	100.00%	13	0	0.00%	13	100.00%
Other than Permanent	20	0	NA	20	100.00%	1	1	100.00%	0	NA
Male	20	0	NA	20	100.00%	1	1	100.00%	0	NA
Female	0	0	NA	0	NA	0	0	NA	0	NA
Workers										
Permanent	516	438	84.88%	78	15.12%	532	471	88.53%	61	11.47%
Male	159	90	56.60%	69	43.40%	169	119	69.88%	50	30.12%
Female	357	348	97.48%	9	2.52%	363	352	96.99%	11	3.01%
Other than Permanent	145	144	99.31%	1	0.69%	52	51	98.08%	1	1.92%
Male	50	49	98.00%	1	2.00%	13	12	92.31%	1	7.69%
Female	95	95	100.00%	0	0	39	39	100.00%	0	0.00%

3. Details of remuneration/salary/wages

- a. Median remuneration / wages:

(In Rupees)

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	2	1,03,14,000	1	79,20,000
Key Managerial Personnel	2	30,48,450	0	0
Employees other than BoD and KMP	89	4,33,200	14	4,56,306
Workers	209	1,38,300	452	1,38,300



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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	37.31%	37.68%

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, we have designated the Human Resources (HR) and Industrial Relations (IR) team at each of our locations as the focal point responsible for addressing human rights impacts or issues. This team is tasked with identifying, assessing, and managing any human rights concerns that arise during the course of the operations of the company. They ensure that all such situations are handled promptly and effectively, adhering to our company's commitment to uphold human rights standards.

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

The company has the dedicated policy on Human Rights and any employee, worker bring their concerns to the notice of the concerned as per the policy and the concern redressal of the grievance will be provided to the complainant.

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

	FY 2023-24			FY 2022-23		
	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	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human Rights related issues	NA	NA	-	NA	NA	-

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

	FY 2023-24	FY 2022-23
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	0
Complaints on POSH upheld	0	0

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

The company addresses all the grievances brought to its notice through a proper mechanism as per the Disciplinary Practices & Grievances Policy available on the website of the company. <https://ikio.in/corporate-governance>

9. Do human rights requirements form part of your business agreements and contracts?

Yes, Safeguarding the human rights of the people is of utmost importance to the company.

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	100%
Wages	
Others	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 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 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D) (MJ)	8268372	7206667.20
Total fuel consumption (E) (MJ)	704.03	702.71
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F) (MJ)	8269076.03	7207369.91
Total energy consumed (A+B+C+D+E+F) (MJ)	8269076.03	7207369.91
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) MJ/Rupees	0.0034	0.0030
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) MJ/Rupees	0.079	0.069
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 22.88 as recommended by OECD (Organization for Economic Co-operation and Development)

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, The company has not identified any site / facility as designated consumers under the Performance, Achieve and Trade (PAT) Scheme.



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

Parameter	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1255.19	1155.18
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1255.19	1155.18
Total volume of water consumption (in kilolitres)	1255.19	1155.18
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) Kilolitres/ Rupees	0.0000005209	0.0000004786
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) Kiloliters/Rupees	0.000011918	0.00001095
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 , As there is no discharge in the water during the manufacturing process.

Parameter	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of Treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)		

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.

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

The company is into electronic manufacturing process in which there is no liquid discharge.

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

Parameter	Please specify unit	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
NOx	Micro gram/m ³	74.40	74.40
Sox	Micro gram/m ³	70.80	70.80
Particulate matter (PM)	Micro gram/m ³	95.90	95.90
Persistent organic pollutants (POP)		NIL	NIL
Volatile organic compounds (VOC)		NIL	NIL
Hazardous air pollutants (HAP)		NIL	NIL
Others-please specify		NIL	NIL

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 assessment has been carried out.**

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

Parameter	Unit	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
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)	Metric tonnes of CO ₂ equivalent	NIL	NIL
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)	Metric tonnes of CO ₂ equivalent	NIL	NIL
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		NIL	NIL
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)		NIL	NIL
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission 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

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

The overall manufacturing process of the company is such that practically there is no gas emission. Nevertheless, the company is committed towards its responsibility in continuously reducing any gas emission that happen. Focus on plantation in and around the manufacturing facility for cleaner environment is always on forefront.



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

Parameter	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	21.77	14.51
E-waste (B)	0.08	0.08
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0.08	0.08
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G + H)	21.93	14.67
Waste intensity per rupee of turnover (Total waste generated /revenue from operation) Metric Tonnes / Rupees	0.0000000091	0.0000000061
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total Revenue waste from generated / operations adjusted for PPP) Metric Tonnes /Rupees	0.00000021	0.000000139
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	21.77	14.51
(ii) Re-used	NIL	NIL
(iii) Other recovery operations	NIL	NIL
Total	21.77	14.51
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NIL	NIL
(ii) Landfilling	NIL	NIL
(iii) Other disposal operations	NIL	NIL
Total	NIL	NIL

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.

The company adheres to safe disposal of all kinds of waste generated in the production process and overall operations. The E-waste, plastic waste that is generated during the production process is properly disposed of through government approved recyclers.

Ours is a electronic manufacturing unit there is practically no use of hazardous and toxic chemicals in the production process.

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:

None of the office / manufacturing unit of the company is in/around any ecologically sensitive area where approvals or clearances are required.

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:

During FY 2023-24, the company has not undertaken any such projects which require environmental impact assessment.

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, The company is compliant with all the laws, norms as applicable under the concerned pollution control boards.

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
Company has not received any complaints, nor any fine has been levied during the FY 2023-24				

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.
NIL. The company is not affiliated with any trade and industry chambers/ associations.
- 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:

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

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. Company does not engage in any anti-competitive activities during its working.		



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	Results communicated in public domain	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

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 INR)
NOT APPLICABLE					

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

The company connects with the community through its website. As the company is working under the B2B model it is not selling its products directly to end customers. Even if the community has any grievance it can reach through emails or call at the number provided on the website of the company.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers (INR in Crores)	43.51%	36.73%
Sourced directly from within the district and neighbouring districts (INR in Crores)	4.59%	4.55%

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 2023-24	FY 2022-23
Rural	10.10%	12.72%
Semi-urban	0.00%	0.00%
Urban	15.22%	7.64%
Metropolitan	1.53%	0.23%

(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%
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

	FY 2023-24			Remark	FY 2022-23		
	Received during the year	Pending resolution at end of year			Received during the year	Pending resolution at end of year	Remark
Data privacy	NIL	NIL	NA	NIL	NIL	NA	
Advertising	NIL	NIL	NA	NIL	NIL	NA	
Cyber-security	NIL	NIL	NA	NIL	NIL	NA	
Delivery of essential services	NIL	NIL	NA	NIL	NIL	NA	
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA	
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA	
Other (Legal)	NIL	NIL	NA	NIL	NIL	NA	

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

	Number	Reasons for recall
Voluntary recalls	NIL	NA
Forced recalls	NIL	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. The Company has a well-defined policy on Cyber security and the same is available on the website of the company. <https://ikio.in/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.

Not Applicable

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along-with impact- NIL
- b. Percentage of data breaches involving personally identifiable information of customers- NIL