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

IKIO® Innovations Only.

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

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

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

Date: - July 30, 2026

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

Sub: Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015 - Resignation of M/s BGJC & Associates LLP, Joint Statutory Auditor of the Unlisted Material Subsidiaries of the Company

Dear Sir/Madam,

With reference to the corporate announcement dated July 28, 2026, we wish to inform you that the Company has received the disclosure from the Statutory Auditor of its unlisted material subsidiaries in accordance with the SEBI Master Circular dated January 30, 2026.

The information received from the Statutory Auditor along with its resignation letter in respect of Royalux Lighting Private Limited (RLPL), IKIO Solutions Private Limited (ISPL), and Royalux Exports Private Limited (REPL) is enclosed herewith for your reference and record.

Kindly take the same on record.

Thanking You
For **IKIO Technologies Limited**

Sandeep Kumar Agarwal

Digitally signed by Sandeep Kumar Agarwal
Date: 2026.07.30 19:28:42 +05'30'

Sandeep Kumar Agarwal
Company Secretary & Compliance Officer

Annexure-A

Details as required under Regulation 30 of LODR read with SEBI circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026

Resignation of M/s BGJC & Associates LLP, Joint Statutory Auditor

Sr. No.	Particulars	Details
1.	Name of the Firm	M/s BGJC & Associates LLP, Chartered Accountants (FRN: 003304N/N500056)
2.	reason for change viz. ~~appointment, re-appointment~~, resignation, ~~removal, death or otherwise;~~	The detailed reason(s) for resignation is mentioned in the enclosed resignation letter dated July 24, 2026
3.	brief profile (in case of appointment);	Not Applicable
4.	disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

BGJC &
ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1962

ANNEXURE 21

Format for Information to be Obtained from the Statutory Auditor upon Resignation

1	Name of the listed entity / material subsidiary:	Royalux Lighting Private Limited
2	Details of the statutory auditor:	
	a. Name:	BGJC & Associates LLP, Chartered Accountants
	b. Address:	Raj Tower-I, G-1, Alaknanda Community Center, New Delhi-110019
	c. Phone number:	+91-1126025140
	d. Email:	bgjc@bgjc.in
3	Details of association with the listed entity / material subsidiary:	
	a. Date on which the statutory auditor was appointed:	16th September 2023
	b. Date on which the term of the statutory auditor was scheduled to expire:	Till the conclusion of the AGM for the year ended 31st March 2028
	c. Prior to resignation, the latest audit report / limited review report submitted by the auditor and date of its submission:	Audit Report dated 01st May 2026 on the financial statements for the year ended 31st March 2026.
	Detailed reasons for resignation:	The Company did not serve upon us the notice convening the Annual General Meeting held on 20th June 2026 notwithstanding that, as the existing Statutory Auditors, we were entitled to receive such notice under the applicable provisions of the Companies Act, 2013. We were also neither informed nor consulted regarding the proposal to appoint Joint Statutory Auditors of the Company. The appointment of Joint Statutory Auditors without serving the statutory notice of the said Annual General Meeting upon the existing auditor deprived us of the opportunity to exercise our rights as auditor under the Act, and has, regrettably, affected the level of communication and coordination that an engagement of this nature requires. In these circumstances, we were of the considered view that it would not be appropriate to continue as Statutory Auditors of the Company, and accordingly resigned with immediate effect.

BGJC & Associates LLP * New Delhi * Chartered Accountants

5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee / Board of Directors along with the date of communication made to the Audit Committee / Board of Directors):	Not applicable. The reasons for resignation, as stated above, do not pertain to any audit-related concern requiring prior escalation to the Audit Committee / Board of Directors.
6	In case the information requested by the auditor was not provided, then the following shall be disclosed:	
	a. *Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.*	Not applicable.
	b. *Whether the lack of information would have significant impact on the financial statements / results.*	Not applicable.
	c. *Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit / limited review as laid down in SA 705 (Revised).*	Not applicable.
	d. *Whether the lack of information was prevalent in the previous reported financial statements / results. If yes, on what basis the previous audit / limited review reports were issued.*	Not applicable.
7	Any other facts relevant to the resignation:	None.

BGJC & Associates LLP * Chartered Accountants * New Delhi

Declaration

1. *We hereby confirm that the information given in this letter and its attachments is correct and complete.*
2. *We hereby confirm that there is no other material reason other than those provided above for my resignation / resignation of my firm.*

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

Pranav Jain

BGJC & Associates LLP
New Delhi
Chartered Accountants

Pranav Jain
Partner
Membership Number: 098308

Place: New Delhi
Date: July 28, 2026

Encl: Copy of our resignation letter dated July 24, 2026

BGJC&
ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1982

July 24, 2026

To,
The Board of Directors
Royalux Lighting Private Limited
411 Arunachal Building, 19 Barakhamba Road,
Connaught Place, Central Delhi, Delhi, Delhi, India, 110001

Dear Sir,

Sub: Resignation as Statutory Auditors of the Company

We acknowledge receipt of the email dated July 13, 2026 from the Company Secretary informing us that we have been appointed as Joint Statutory Auditors of the Company pursuant to the resolution passed at the Annual General Meeting held on June 20, 2026.

As you are aware, we were the sole Statutory Auditors of the Company up to the financial year 2025–26.

We would like to bring to your notice that the Company did not serve upon us the notice convening the aforesaid Annual General Meeting, notwithstanding that, as the existing Statutory Auditors, we were entitled to receive such notice under the applicable provisions of the Companies Act, 2013. We further wish to place on record that we were neither informed nor consulted regarding the proposal to appoint Joint Statutory Auditors.

The appointment of Joint Statutory Auditors without serving the statutory notice of the Annual General Meeting upon the existing auditor has deprived us of the opportunity to exercise our rights as auditor under the Act. We believe this has, regrettably, affected the level of communication and coordination that an engagement of this nature requires. In these circumstances, we are of the considered view that it would not be appropriate for us to continue as Statutory Auditors of the Company. Accordingly, we hereby tender our resignation as Statutory Auditors of the Company with immediate effect.

We request the Board to take note of our resignation and arrange to complete all consequential statutory compliances, including the necessary filings with the Registrar of Companies. We shall also comply with the requirements applicable to us in connection with our resignation.

We take this opportunity to thank the management for the cooperation and support extended to us during our tenure as Statutory Auditors.

Yours faithfully,

For **BGJC & Associates LLP**
Chartered Accountants
ICAI FRN: 003304N/N500056

PRANAV JAIN
Digitally signed by PRANAV JAIN
Date: 2026.07.24 16:22:49 +05'30'

Pranav Jain
Partner

ANNEXURE 21

Format for Information to be Obtained from the Statutory Auditor upon Resignation

1	Name of the listed entity / material subsidiary:	IKIO Solutions Private Limited
2	Details of the statutory auditor:	
	a. Name:	BGJC & Associates LLP, Chartered Accountants
	b. Address:	Raj Tower-I, G-1, Alaknanda Community Center, New Delhi-110019
	c. Phone number:	+91-1126025140
	d. Email:	bgjc@bgjc.in
3	Details of association with the listed entity / material subsidiary:	
	a. Date on which the statutory auditor was appointed:	30th September 2022
	b. Date on which the term of the statutory auditor was scheduled to expire:	Till the conclusion of the AGM for the year ended 31st March 2027
	c. Prior to resignation, the latest audit report / limited review report submitted by the auditor and date of its submission:	Audit Report dated 01st May 2026 on the financial statements for the year ended 31st March 2026.
	Detailed reasons for resignation:	The Company did not serve upon us the notice convening the Annual General Meeting held on 20th June 2026 notwithstanding that, as the existing Statutory Auditors, we were entitled to receive such notice under the applicable provisions of the Companies Act, 2013. We were also neither informed nor consulted regarding the proposal to appoint Joint Statutory Auditors of the Company. The appointment of Joint Statutory Auditors without serving the statutory notice of the said Annual General Meeting upon the existing auditor deprived us of the opportunity to exercise our rights as auditor under the Act, and has, regrettably, affected the level of communication and coordination that an engagement of this nature requires. In these circumstances, we were of the considered view that it would not be appropriate to continue as Statutory Auditors of the Company, and accordingly resigned with immediate effect.

BGJC & Associates LLP
New Delhi
Chartered Accountants

5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee / Board of Directors along with the date of communication made to the Audit Committee / Board of Directors):	Not applicable. The reasons for resignation, as stated above, do not pertain to any audit-related concern requiring prior escalation to the Audit Committee / Board of Directors.
6	In case the information requested by the auditor was not provided, then the following shall be disclosed:	
	a. *Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.*	Not applicable.
	b. *Whether the lack of information would have significant impact on the financial statements / results.*	Not applicable.
	c. *Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit / limited review as laid down in SA 705 (Revised).*	Not applicable.
	d. *Whether the lack of information was prevalent in the previous reported financial statements / results. If yes, on what basis the previous audit / limited review reports were issued.*	Not applicable.
7	Any other facts relevant to the resignation:	None.

BGJC & Associates LLP
New Delhi
Chartered Accountants

Declaration

1. *We hereby confirm that the information given in this letter and its attachments is correct and complete.*
2. *We hereby confirm that there is no other material reason other than those provided above for my resignation / resignation of my firm.*

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

BGJC & Associates LLP
New Delhi
Chartered Accountants

Pranav Jain
Partner
Membership Number: 098308

Place: New Delhi
Date: July 28, 2026

Encl: Copy of our resignation letter dated July 24, 2026

BGJC &
ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1962

July 24, 2026

To,
The Board of Directors
IKIO Solutions Private Limited
PLOT NO 10, SECTOR 156, NOIDA, Noida,
Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301

Dear Sir,

Sub: Resignation as Statutory Auditors of the Company

We acknowledge receipt of the email dated July 13, 2026 from the Company Secretary informing us that we have been appointed as Joint Statutory Auditors of the Company pursuant to the resolution passed at the Annual General Meeting held on June 20, 2026.

As you are aware, we were the sole Statutory Auditors of the Company up to the financial year 2025–26.

We would like to bring to your notice that the Company did not serve upon us the notice convening the aforesaid Annual General Meeting, notwithstanding that, as the existing Statutory Auditors, we were entitled to receive such notice under the applicable provisions of the Companies Act, 2013. We further wish to place on record that we were neither informed nor consulted regarding the proposal to appoint Joint Statutory Auditors.

The appointment of Joint Statutory Auditors without serving the statutory notice of the Annual General Meeting upon the existing auditor has deprived us of the opportunity to exercise our rights as auditor under the Act. We believe this has, regrettably, affected the level of communication and coordination that an engagement of this nature requires. In these circumstances, we are of the considered view that it would not be appropriate for us to continue as Statutory Auditors of the Company. Accordingly, we hereby tender our resignation as Statutory Auditors of the Company with immediate effect.

We request the Board to take note of our resignation and arrange to complete all consequential statutory compliances, including the necessary filings with the Registrar of Companies. We shall also comply with the requirements applicable to us in connection with our resignation.

We take this opportunity to thank the management for the cooperation and support extended to us during our tenure as Statutory Auditors.

Yours faithfully,

For **BGJC & Associates LLP**
Chartered Accountants
ICAI FRN: 003304N/N500056

PRANAV JAIN
Digitally signed by PRANAV JAIN
Date: 2026.07.24 16:25:37 +05'30'

Pranav Jain
Partner

BGJC&
ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1982

ANNEXURE 21

Format for Information to be Obtained from the Statutory Auditor upon Resignation

1	Name of the listed entity / material subsidiary:	Royalux Exports Private Limited
2	Details of the statutory auditor:	
	a. Name:	BGJC & Associates LLP, Chartered Accountants
	b. Address:	Raj Tower-I, G-1, Alaknanda Community Center, New Delhi-110019
	c. Phone number:	+91-1126025140
	d. Email:	bgjc@bgjc.in
3	Details of association with the listed entity / material subsidiary:	
	a. Date on which the statutory auditor was appointed:	30th September 2022
	b. Date on which the term of the statutory auditor was scheduled to expire:	Till the conclusion of the AGM for the year ended 31st March 2027
	c. Prior to resignation, the latest audit report / limited review report submitted by the auditor and date of its submission:	Audit Report dated 01st May 2026 on the financial statements for the year ended 31st March 2026.
	Detailed reasons for resignation:	The Company did not serve upon us the notice convening the Annual General Meeting held on 20th June 2026 notwithstanding that, as the existing Statutory Auditors, we were entitled to receive such notice under the applicable provisions of the Companies Act, 2013. We were also neither informed nor consulted regarding the proposal to appoint Joint Statutory Auditors of the Company. The appointment of Joint Statutory Auditors without serving the statutory notice of the said Annual General Meeting upon the existing auditor deprived us of the opportunity to exercise our rights as auditor under the Act, and has, regrettably, affected the level of communication and coordination that an engagement of this nature requires. In these circumstances, we were of the considered view that it would not be appropriate to continue as Statutory Auditors of the Company, and accordingly resigned with immediate effect.

BGJC & Associates LLP ★ New Delhi ★ Chartered Accountants

5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee / Board of Directors along with the date of communication made to the Audit Committee / Board of Directors):	Not applicable. The reasons for resignation, as stated above, do not pertain to any audit-related concern requiring prior escalation to the Audit Committee / Board of Directors.
6	In case the information requested by the auditor was not provided, then the following shall be disclosed:	
	a. *Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.*	Not applicable.
	b. *Whether the lack of information would have significant impact on the financial statements / results.*	Not applicable.
	c. *Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit / limited review as laid down in SA 705 (Revised).*	Not applicable.
	d. *Whether the lack of information was prevalent in the previous reported financial statements / results. If yes, on what basis the previous audit / limited review reports were issued.*	Not applicable.
7	Any other facts relevant to the resignation:	None.

BGJC & Associates LLP
New Delhi
Chartered Accountants

Declaration

1. *We hereby confirm that the information given in this letter and its attachments is correct and complete.*
2. *We hereby confirm that there is no other material reason other than those provided above for my resignation / resignation of my firm.*

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

Pranav Jain

BGJC & Associates LLP
New Delhi
Chartered Accountants

Pranav Jain
Partner
Membership Number: 098308

Place: New Delhi
Date: July 28, 2026

Encl: Copy of our resignation letter dated July 24, 2026

BGJC &
ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1982

July 24, 2026

To,
The Board of Directors
Royalux Exports Private Limited
411 Arunachal Building, 19 Barakhamba Road,
Connaught Place, Central Delhi, Delhi, Delhi, India, 110001

Dear Sir,

Sub: Resignation as Statutory Auditors of the Company

We acknowledge receipt of the email dated July 13, 2026 from the Company Secretary informing us that we have been appointed as Joint Statutory Auditors of the Company pursuant to the resolution passed at the Annual General Meeting held on June 20, 2026.

As you are aware, we were the sole Statutory Auditors of the Company up to the financial year 2025–26.

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The appointment of Joint Statutory Auditors without serving the statutory notice of the Annual General Meeting upon the existing auditor has deprived us of the opportunity to exercise our rights as auditor under the Act. We believe this has, regrettably, affected the level of communication and coordination that an engagement of this nature requires. In these circumstances, we are of the considered view that it would not be appropriate for us to continue as Statutory Auditors of the Company. Accordingly, we hereby tender our resignation as Statutory Auditors of the Company with immediate effect.

We request the Board to take note of our resignation and arrange to complete all consequential statutory compliances, including the necessary filings with the Registrar of Companies. We shall also comply with the requirements applicable to us in connection with our resignation.

We take this opportunity to thank the management for the cooperation and support extended to us during our tenure as Statutory Auditors.

Yours faithfully,

For **BGJC & Associates LLP**
Chartered Accountants
ICAI FRN: 003304N/N500056

PRANAV JAIN
Digitally signed by PRANAV JAIN
Date: 2026.07.24 16:26:44 +05'30'

Pranav Jain
Partner