

IKIO LIGHTING LIMITED

**NON-DISCRIMINATION AND NON-HARASSMENT
POLICY**

1. Introduction

IKIO Lighting Limited (hereinafter referred to as “IKIO” or “Company”) acknowledges the importance of developing and promoting an environment at the workplace free from any form of negative discrimination and harassment of its employees and other stakeholders. Company is committed to protect the legal and human rights of all its stakeholders as stipulated under the applicable laws.

In pursuance of this, Company has formulated this Non-Discrimination and Non-Harassment Policy (hereinafter referred to as “Policy”).

2. Purpose

The intent of this policy is to prevent the occurrence of any form of discrimination or harassment by expressing the IKIO's strong disapproval of such action, providing a means for community members to report incidents of discrimination or harassment, setting forth procedures for handling allegations, sanctioning appropriate punishment of those who violate this policy, and informing community members of their right to raise issues of discrimination or harassment and the procedures to be followed in doing so. This policy seeks to protect the rights of the complainant and the accused.

3. Scope

The Policy is applicable to all employees, workers, suppliers, customers, and visitors of the Company and its subsidiaries.

4. Non-Harassment

IKIO expressly prohibits any form of intimidation or harassment based on race, color, gender, national origin, religion, age, sexual orientation, gender identity, disability, or any other status protected by applicable federal, state, or local law.

The IKIO prohibits such harassment by all employees, and other individuals associated with the Company, and it does not condone such conducted by business partners, vendors, guests, or other third parties with whom the IKIO has business or educational dealings.

Harassment is conduct that has the purpose or effect of substantially interfering with an employee's or Employee's work or educational opportunity; creates an intimidating, hostile, or offensive work or educational environment; or otherwise negatively affects an employee's or Employee's work or educational opportunities.

Harassment denies an individual dignity and respect and may take on different forms. It includes, but is not limited to:

- a. Unwelcome verbal, written, or physical conduct that denigrates or shows hostility or aversion toward an individual because of that individual's race, color, gender, national origin, religion, age, sexual orientation, or disability (or that of an individual's relatives, friends, or associates);
- b. Unwelcome threats, derogatory comments, jokes, innuendoes, insults, slurs, epithets, negative stereotyping, and other similar conduct that relate to race, color, gender, national origin, religion, age, sexual orientation, or disability; or

- c. The placement, dissemination or circulation in the workplace or on campus of any unwelcome written or graphic material (in hard copy or electronic form) that denigrates or shows hostility or aversion toward an individual or group because of race, color, gender, national origin, religion, age, sexual orientation, or disability.
- d. Harassment involves abuse of one's power, authority, or position such that,
- e. Submission to or tolerance of such conduct is made either an explicit or implicit term or condition of an individual's employment or education; or
- f. Submission to or tolerance or rejection of such conduct is used as a basis for employment or academic, decisions affecting an individual's welfare;
- g. The conduct has the purpose or effect of substantially interfering with an individual's work or academic performance; or
- h. The conduct creates an intimidating, hostile, or offensive work or educational environment.
- i. If an individual has welcomed harassing conduct by active participation in or encouragement of such activity, he or she should specifically inform the alleged harasser if such conduct is no longer welcome in order for any subsequent conduct to be deemed unwelcome. However, failure to give such notice in no way prevents the IKIO from taking appropriate corrective and/or disciplinary action against the alleged harasser for his or her behavior.
- j. Although illustrative, the above summary of prohibited behavior is not meant to be all inclusive. Rather, any form of inappropriate discriminatory, intimidating, or harassing behavior by employees, or other individuals associated with the Company may subject an individual to corrective, disciplinary, and/or other appropriate action, up to and including dismissal, as applicable.
- k. In addition, for further information on the IKIO's expectations regarding employees, see the IKIO POSH.

5. Commitment to Academic Freedom

Teaching, performing research, and learning are subject to the protections of "academic freedom". Actions or words used in the context of the academic curriculum and teaching environments that serve legitimate and reasonable educational purposes will not be evaluated as harassment or other unlawful discrimination because of the principles underlying academic freedom. However, academic freedom is not a legitimate defense in the case of bona fide discrimination or harassment.

6. Actions to be taken against Discrimination and Harassment

Although not required, a good first step in any situation in which one feels discriminated against or harassed is to speak up and tell the other person that his or her behavior is uncomfortable and unwelcome.

6.1. Employee Reports

- a. Any employee who believes he or she has been subjected to inappropriate behavior that violates this policy should promptly report the matter to the Immediate Reporting officer/ Human Resources and/or his or her division head.
- b. In addition, any employee having a complaint of discrimination or harassment is also urged to notify his or her immediate supervisor at once. However, there is no requirement that you speak to your supervisor first. If the complaint is against the immediate supervisor, or if the complainant for any other reason is

not comfortable with or is unable to contact his or her supervisor, the employee may bypass his or her supervisor and contact Human Resources or his or her division head directly. Any Employee who believes he or she has been subjected to inappropriate behavior in violation of this policy should promptly report the matter to the HR.

6.2. Reporting by other Employees

Any employee or Employee who believes that another employee or Employee is being subjected to unlawful discrimination or harassment under this Policy should promptly report such conduct to Human Resources. In addition, any employee receiving a report regarding potentially unlawful discrimination or harassment should immediately inform Human Resources.

6.3. Alternative Reporting Options

There is no requirement for any employee or Employee to follow any formal reporting chain when reporting, discussing, or expressing any issue or concern regarding alleged discrimination or harassment. For example:

- a. If an Employee is uncomfortable discussing his or her concerns about an employee with the reporting officer/manager, the Employee may bypass IKIO administrators and report the concern directly to Human Resources.
- b. If an employee has a complaint involving his or her immediate supervisor, or if an employee for any other reason is not comfortable with or is unable to contact his or her supervisor, the employee may bypass the supervisor and report the concern directly to Human Resources.
- c. If an employee is directly supervised by an individual in Human Resources, such employee may bypass the supervisor and/or others in Human Resources and report the concern directly to the President.

7. Investigation Process

- a. Complaints can be made orally or in writing. The person to whom the complaint is brought should then counsel the complainant on the process available under this Policy and/or other applicable IKIO policies.
- b. All reports received under this Policy will be reviewed and/or investigated as deemed appropriate by the IKIO, and appropriate action will be taken to address the matter.
- c. When an employee is involved in any concern related to any non-Employee, the Human Resources Head and division head, or other such person whom the Human Resources Head and the President deem appropriate will conduct the investigation.
- d. When an Employee is involved in any concern related to staff or a member, the Employees Office will be involved with the investigation along with the Human Resources Head and department head, or other such person whom the Human Resources Head and the President deem appropriate.
- e. When an Employee is involved in any concern related to another Employee, HR will conduct the investigation
- f. As a general rule, raising a concern will in no way obligate an individual to pursue any particular course of action. However, the seriousness of an alleged offense may require the IKIO to act on information it has received even if the person providing the information chooses not to pursue a formal complaint.

- g. All individuals raising a complaint and all persons accused of violating this Policy shall fully cooperate with any investigation, including supplying written statements, if requested. All other persons associated with the IKIO shall fully cooperate with any such investigation if and to the extent requested.
- h. IKIO will make every effort to handle complaints and investigations with sensitivity to both the rights of the person who complains and the rights of the accused and will endeavor to maintain confidentiality throughout the investigatory process to the extent practicable and appropriate under the circumstances. However, in order to conduct an effective investigation, IKIO may need to discuss the allegations with the subject of the complaint and other potential witnesses. Records relating to harassment and discrimination complaints and investigations will be maintained only in confidential files, and all individuals receiving information about the allegations will be warned of the consequences of retaliation.

8. Corrective Action

For matters involving employees, after an investigation is complete, Human Resources will review the results of any investigation. Such review often will be in concert with legal counsel and the division heads in which the complainant and accused harasser work. In an employee matter that also involves an Employee, Human Resources will also coordinate with the department Head of the Employee.

The complaint will then either be dismissed, or appropriate corrective and/or disciplinary action will be taken, in accordance with applicable Company policies and procedures.

9. Protection against Retaliation

Retaliation against any individual who, in good faith, makes a complaint or participates or assists in an investigation under this Policy is expressly prohibited. Retaliation is itself a separate, serious violation of this Policy and should be reported in the same manner as a complaint of discrimination or harassment.

Any attempt to coerce, intimidate, or retaliate against anyone who in good faith complains of a violation of this Policy or who in good faith participates in an investigation under this Policy will not be tolerated. If the Company determines that retaliation has occurred, the Company will take appropriate corrective and/or disciplinary action, up to and including dismissal.

10. False Accusations and Information

IKIO recognizes that false accusations under this Policy and the providing of false information in an investigation can have a serious effect on innocent persons. Thus, although the Company encourages the reporting of unwelcome conduct perceived to be a violation of this Policy, if it determines that a person has provided materially false information in making a complaint or as part of an investigation under this Policy, the Company will take appropriate corrective and/or disciplinary action, up to and including dismissal.

11. Training and Awareness

The Company is committed to provide adequate training and awareness sessions to all the employees on the provisions of this Policy and accepted behavioral practices to prevent discrimination and harassment activities.

Further, in case of any query with respect to any provision of this Policy, employee may reach out to the Human Resources Department to seek clarification.

12. Communication of the Policy

All employees will be communicated about the Policy at the time of onboarding/induction training. Further, the Policy will be available on Company website <https://ikio.in/corporate-governance>

13. Review

The Policy may be reviewed by Corporate Head (HR and Admin) as and when it deems necessary or with the amendment or enactment of an applicable law.

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Date: 24-May-2024.

Place: Noida

Reviewed By

Approved By

HR (Executive)

Corporate Head (HR & Admin)

