

CODE OF CONDUCT FOR BOARD OF DIRECTORS AND SENIOR MANAGEMENT PERSONNEL

1. PURPOSE AND APPLICABILITY

This Code of Conduct ("Code") is adopted by **Kanohar Electricals Limited** ("Company") in accordance with the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations, 2015").

This Code shall apply to:

- All members of the Board of Directors; and
- Senior Management Personnel of the Company.

A separate section applicable specifically to Independent Directors is set out in **Part B** of this Code.

Accordingly, the Board has adopted the Code vide Board Resolution dated January 10, 2026 which can be further amended from time to time.

2. STANDARDS OF CONDUCT

Directors and Senior Management shall:

- Act with integrity, honesty and in the best interests of the Company and its stakeholders;
- Perform their duties in a responsible, ethical and professional manner;
- Comply with all applicable laws, rules and regulations;
- Avoid situations involving actual or potential conflict of interest and disclose such conflicts as and when they arise.

3. CONFLICT OF INTEREST

Directors and Senior Management shall:

- Avoid any activity or association that may conflict with the interests of the Company;
- Promptly disclose to the Board any actual or potential conflict of interest; and
- Not exploit their position or confidential information for personal gain.

4. CONFIDENTIALITY

All non-public information acquired during the course of association with the Company shall be treated as confidential and shall not be disclosed, except as authorized or required by law.

5. COMPLIANCE WITH LAWS AND COMPANY POLICIES

Directors and Senior Management shall:

- Ensure compliance with applicable laws and regulations, including securities laws; and
- Adhere to all policies and codes adopted by the Company from time to time.

6. PREVENTION OF INSIDER TRADING

Directors and Senior Management shall comply with the Company's code(s) adopted under the SEBI (Prohibition of Insider Trading) Regulations, 2015.

7. REPORTING OF CONCERNS

Any violation or suspected violation of this Code shall be promptly reported in accordance with the Company's Vigil Mechanism / Whistle Blower Policy.

8. ANNUAL AFFIRMATION

All Directors and Senior Management Personnel shall affirm compliance with this Code on an annual basis. A declaration to this effect shall be placed before the Board and disclosed in the annual report, as applicable.

9. AMENDMENT AND WAIVER

The Board of Directors may amend or modify this Code at any time in accordance with applicable law. Any waiver of this Code for a Director or Senior Management shall be approved by the Board.

PART B – CODE FOR INDEPENDENT DIRECTORS

Independent Directors shall, in addition to the provisions above, adhere to the duties, responsibilities and guidelines set out under Schedule IV of the Companies Act, 2013, including:

- Upholding ethical standards of integrity and probity;
- Acting objectively and constructively while exercising duties;
- Safeguarding the interests of all stakeholders, particularly minority shareholders;

- Not abusing their position to the detriment of the company or its shareholders or for the purpose of gaining direct or indirect personal advantage or advantage for any associated person.
- Assisting the Company in implementing best governance practices.
- refrain from any action that would lead to loss of his independence. Where circumstances arise which make an independent director lose his independence, the independent director must immediately inform the Board accordingly.
- devote sufficient time and attention to his professional obligations for informed and balanced decision making.
- not allow any extraneous considerations that will vitiate his exercise of objective independent judgment in the paramount interest of the company as a whole, while concurring in or dissenting from the collective judgment of the Board in its decision making.

10. PUBLICATION

This Code shall be posted on the website of the Company and communicated to all Directors and Senior Management Personnel.