

POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS OR INFORMATION

1. PURPOSE

This Policy is adopted by **Kanohar Electricals Limited** (“Company”) pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘SEBI (LODR) Regulations’) to determine the materiality of events or information for disclosure to stock exchanges.

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

2. MATERIAL EVENTS

Events or information specified under **Part A of Schedule III** of the SEBI (LODR) Regulations shall be considered material and disclosed in accordance with applicable law.

3. MATERIALITY DETERMINATION

For events or information not specified under Part A of Schedule III, materiality shall be determined based on whether the event or information:

- Is likely to materially affect the Company’s financial position or performance; or
- Is likely to materially affect the price of the Company’s securities; or
- Is otherwise considered material by the Board of Directors or authorized personnel.

4. AUTHORITY FOR DETERMINATION AND DISCLOSURE

The Board of Directors has authorized the following personnel to determine materiality and make disclosures to stock exchanges:

- Managing Director / Whole-time Director;
- Chief Financial Officer; and
- Company Secretary / Compliance Officer.

5. TIMELINESS OF DISCLOSURE

Disclosures shall be made in a timely manner in accordance with the requirements of the SEBI (LODR) Regulations.

6. AMENDMENT

The Board of Directors may amend this Policy from time to time in accordance with applicable law.

7. PUBLICATION

This Policy shall be disclosed on the website of the Company.