

## **CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION**

### **1. PURPOSE**

This Code is adopted by **Kanohar Electricals Limited** ("Company") pursuant to Regulation 8 of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations") to govern fair disclosure of Unpublished Price Sensitive Information ("UPSI").

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

### **2. PRINCIPLES OF FAIR DISCLOSURE**

The Company shall:

- Ensure prompt public disclosure of UPSI that is required to be disclosed under applicable law;
- Ensure uniform and non-selective disclosure of UPSI; and
- Ensure that disclosures are accurate and not misleading.
- The Company shall provide appropriate and fair responses to queries on news reports and market rumours, as required, in accordance with applicable regulations.
- The Board of Directors shall ensure that information shared with analysts and research personnel is not unpublished price sensitive information.
- The Company may, where considered appropriate and in accordance with applicable law, disseminate transcripts or records of proceedings of meetings, calls or presentations with analysts and other investor relations interactions through its website and/or stock exchanges.
- Unpublished price sensitive information shall be handled on a need-to-know basis.
- Disclosure must be corrected immediately if the Company is subsequently made aware that its earlier disclosure contained a material error or omission at the time it was given.

### **3. DISCLOSURE MECHANISM**

UPSI shall be disclosed through stock exchange filings or such other means as may be permitted under applicable law.

---

#### **4. SHARING OF UPSI AND LEGITIMATE PURPOSE**

UPSI shall be shared strictly on a need-to-know basis and only for legitimate purposes, in the ordinary course of business, and in compliance with the PIT Regulations.

**Legitimate purposes for sharing Unpublished Price Sensitive Information may include, inter alia, sharing in the ordinary course of business for:**

- (a) evaluation, negotiation or execution of corporate actions, transactions, contracts or arrangements;
- (b) engagement with lenders, investors, financial institutions, credit rating agencies or professional advisors;
- (c) discharge of legal, regulatory or statutory obligations; and
- (d) any other purpose permitted under applicable law, subject to confidentiality obligations."

---

#### **5. LEAK OR SUSPECTED LEAK OF UPSI**

Any actual or suspected leak of UPSI shall be dealt with in accordance with the PIT Regulations and applicable law.

---

#### **6. AMENDMENT**

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

---

#### **7. PUBLICATION**

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