

## VIGIL MECHANISM / WHISTLE BLOWER POLICY

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### 1. PURPOSE

This Policy is adopted by **Kanohar Electricals Limited** (“Company”) pursuant to Section 177 of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI (LODR) Regulations”) to provide a mechanism for reporting genuine concerns.

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

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### 2. APPLICABILITY

This Policy applies to:

- All Directors of the Company; and
- All employees of the Company.

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### 3. REPORTABLE CONCERNS

Concerns may be reported in respect of:

- Actual or suspected fraud;
- Violation of applicable laws or Company policies; or
- Any other matter that may be prejudicial to the interests of the Company.

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### 4. REPORTING MECHANISM

- Concerns may be reported to the **Chairperson of the Audit Committee** or such person as may be authorized by the Audit Committee.
- The Audit Committee shall oversee the vigil mechanism.

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### 5. SAFEGUARDS

- No person reporting a concern in good faith shall suffer any retaliation or adverse action.

- The identity of the reporting person shall be kept confidential to the extent possible.

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## **6. ACTION ON REPORTED CONCERNS**

Reported concerns shall be reviewed and appropriate action shall be taken in accordance with applicable law.

This Policy does not mandate any particular form of investigation unless required by law.

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## **7. AMENDMENT**

The Audit Committee may amend this Policy from time to time in accordance with applicable law.

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## **8. PUBLICATION**

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