

VIGIL MECHANISM / WHISTLE BLOWER POLICY

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.

2. APPLICABILITY

This Policy applies to:

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

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.

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.

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.

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.

7. AMENDMENT

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

8. PUBLICATION

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