



Code of Conduct for Directors and Senior Management

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Gokul Agro Resources Limited (CIN-L15142GJ2014PLC080010)	Code of Conduct for Directors and Senior Management	Prepared by : Secretarial Dept. Last Amendment/ : February 5, 2026 review date by Board
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1. PREAMBLE

This Code of Conduct (**the “Code”**) sets forth legal and ethical standards of conduct for Directors and employees constituting senior management (comprising all members of core management team one level below the Executive Directors and all functional heads of Gokul Agro Resources Limited and its subsidiaries (**the “Company”**) ensures compliance with legal requirements of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (**“Listing Regulations”**). Company’s Code is designed to deter wrongdoing and to promote:

- Honest, fair and ethical conduct, including ethical handling of conflicts of interest between personal and professional relationships;
- Protection and Proper Use of Corporate Assets & Confidential Information;
- Compliance with governmental laws, rules and regulations;
- Prompt internal reporting of violations of the Code to an appropriate person or persons identified in the Code.

All our Directors and Senior Management employees must conduct themselves accordingly and seek to avoid improper behaviour. If one has any questions regarding this code or its application to him in any situation, one should contact the Company Secretary or Head of Human Resources.

2. HONEST AND ETHICAL CONDUCT AND FAIR DEALING

All our Directors and Senior Management employees should endeavour to deal honestly, ethically and fairly with the Company’s suppliers, customers, competitors, employees, shareholders and other stakeholders. Statements regarding the Company’s operations must not be untrue, misleading, deceptive or fraudulent. All our Directors and Senior Management employees must not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair practice.

3. CONFLICTS OF INTEREST

The Directors and Senior Management personnel shall not engage in any business, relationship or activity, which may be in conflict of interest of the Company. In case there is likely to be a conflict of interest, he / she should make full disclosure of all facts and circumstances thereof to the Board of Directors and the approval of the Board is required to be obtained.

4. CONFIDENTIAL INFORMATION

Any information concerning the Company's business, its customers, suppliers etc., which is not in the public domain and to which the Directors and Senior Management personnel have access or possess such information must be considered confidential and held in confidence, unless authorized to do so and when disclosure is required as a matter of law.

5. CORPORATE OPPORTUNITIES

Directors and Senior Management Personnel shall not exploit for their own personal gain, opportunities that are discovered through their position with the Company, use for themselves corporate information or property unless the same is disclosed prior to use in writing to the Managing Director in case of senior management employee and to the Board of Directors in case of any director.

6. OTHER DIRECTORSHIPS

The Company feels that serving on the Boards of Directors of other companies may raise substantial concerns about conflict of interest. Therefore, all Directors and Senior Management Personnel must report / disclose such relationships to the Board, when such relationships are formalised and thereafter, on an annual basis. It is felt that service on the Board of a direct competitor is not in the interest of the Company. In view of this, the prior written consent of the Managing Director in case of senior management employee and to the Board of Directors in case of any director must be obtained before joining the Board of Directors of any Company.

7. COMPLIANCE WITH LAWS, RULES AND REGULATIONS

Directors and Senior Management Personnel are required to comply with all applicable laws, rules and regulations. In order to assist the Company in promoting lawful and ethical behaviour, Directors and Senior Management Personnel must report any violation of law, rules, regulation or the code of conduct to the Company Secretary or Head of Human Resources.

8. PROTECTION AND PROPER USE OF ASSETS

Executive Directors and Senior Management Personnel should seek to protect the Company's assets. Theft, carelessness and waste have a direct impact on the Company's financial performance. Executive Directors and Senior Management Personnel must use the Company's assets and services solely for legitimate business purposes of the Company and not for any personal benefit or the personal benefit of anyone else. Company equipment should not be used for non-Company business or activity.

9. ELECTRONIC MEDIA USAGE

The Company provides access to and use of electronic mail, voicemail, the Internet, and other electronic media for business purposes. This is provided to make it easier for the Company employees to communicate with each other and with appropriate outside parties – including contractors, suppliers, customers, shareholders and government agencies.

Company's electronic media is not to be used for any purposes that violate applicable laws, rules and regulations. This includes transmission of threatening, obscene or harassing materials. Incidental personal use of electronic media that does not interfere with Company's business or an employee's performance of his or her abilities is acceptable, as long as such use does not include illegal, unethical or otherwise offensive subject matter.

10. NON DISCRIMINATION

We regard the diversity of our employees as a tremendous asset. We are firmly committed to providing equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment of any kind. Discrimination in employment is illegal under Indian laws and a violation of Company's policies. It is Company's policy to recruit, hire, promote, assign, compensate and train qualified / semi qualified persons without regard to race, colour, religion, sex, national origin, ancestry, age, marital status, sexual orientation or disability. An employee engaging in discrimination will be subject to disciplinary action up to and including termination of employment and / or liable to indemnify the Company for the loss incurred by the Company on account of such action / inaction and / or forfeiture of the termination benefits, if any (or to say to the extent of the loss suffered by the Company on account of his engaging in discrimination).

11. HEALTH, SAFETY, DRUG & ALCOHOL USE

The Company strives to provide each employee with a safe and healthy work environment. Each employee has responsibility for maintaining a safe and healthy workplace for all employees by following safety and health rules and practices and reporting accidents, injuries and unsafe equipment, practices or conditions.

Violence and threatening behaviour are not permitted. Employees should report to work in a condition to perform their duties, free from the influence of illegal drugs or alcohol. The use of illegal drugs or alcohol in the workplace is absolutely prohibited

12. SEXUAL HARASSMENT

Sexual harassment is illegal under Indian laws and a violation of the Company's policies. An employee engaging in sexual harassment will be subject to disciplinary action up to and including termination of employment and / or liable to indemnify the Company for the loss incurred by the Company on

account of his such action / inaction and / or forfeiture of the termination benefits, if any (or to say to the extent of the loss suffered by the Company on account of his engaging in sexual harassment).

13. ENFORCEMENT OF CODE OF CONDUCT

Directors and Senior Management Personnel shall be accountable for complying with the Code. Penalty for breach of the Code by Directors and Senior Management Personnel shall be determined by the Audit Committee of the Board of Directors.

14. DISSEMINATION, ANNUAL REVIEW AND AMENDMENT

This Code shall be distributed to Directors and Senior Management Personnel of the Company upon commencement of his or her employment or other relationship with the Company and shall also be distributed whenever any change is effected to the Code, and each Director and Senior Management shall certify that he or she has received, read and understood the Code and has complied with its terms every year. The Company reserves the right to amend, alter or terminate this Code at any time without giving any reason.

CERTIFICATION

I, _____ do hereby certify that:

1. I have received and carefully read the Code of Conduct of Gokul Agro Resources Limited.
2. I understand the Company's Code of Conduct.
3. I have complied and will continue to comply with the terms of the Code of Conduct.
4. I am not aware of any non-compliance with such Code by others.

Date:

(Signature)
