



**JK INDIA
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JK INDIA eAGRITECH LIMITED

CODE OF CONDUCT FOR DIRECTORS AND SENIOR MANAGEMENT

Detailed Corporate Governance & Ethical Conduct Framework

JK India eAgriTech Limited

(Formerly known as JK Sugars & Commodities Pvt. Ltd.) | CIN: U51909PN2020PLC191361

Registered Office : 311, Elixia Park, 3rd Floor, Shahupuri, Near Hotel Sayaji, **Kolhapur** - 416 001 (Mah.)

Corporate Office : 1911, One World, Near N.L.High School, S.V.Road, Malad (West), **Mumbai** - 400 064 (Mah.)

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1. PREAMBLE, PURPOSE AND POLICY STATEMENT

This Code establishes the ethical, professional and governance standards expected from the Directors and Senior Management of JK India eAgriTech Limited (the “Company”). It is intended to reinforce responsible leadership, lawful conduct, accountability, transparency, protection of stakeholder interests and preservation of the Company’s reputation.

The Code is a governance instrument and shall be read together with the Companies Act, 2013, applicable rules, the Memorandum and Articles of Association, Board-approved policies, contractual obligations and all other applicable laws and regulations. Where a mandatory legal requirement is more stringent than this Code, the legal requirement shall prevail.

1.1 Objectives

- Promote a culture of integrity and ethical decision-making.
- Ensure Directors and Senior Management act in the best interests of the Company.
- Establish standards for conflicts, confidentiality, fair dealing, financial integrity and responsible use of assets.
- Provide mechanisms for reporting, investigation and corrective action.
- Support effective Board oversight and transparent management accountability.

1.2 Policy statement

- The Company expects every covered person to act honestly, diligently, independently and in accordance with law.
- No commercial target, financial objective or management instruction shall justify unlawful or unethical conduct.
- Leaders are expected to set the tone from the top and ensure that persons reporting to them understand applicable requirements.

2. SCOPE AND APPLICABILITY

This Code applies to all members of the Board, including Executive, Non-Executive and Independent Directors where appointed, and to Senior Management Personnel, Key Managerial Personnel and such other officers as may be designated by the Board or authorised management.

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2.1 Senior Management

- For this Code, Senior Management shall be interpreted consistently with applicable law and, where relevant, include the core management team one level below Executive Directors and functional heads.
- The Board or competent authority may expressly include additional senior officers based on role, authority, access to sensitive information or risk responsibility.

2.2 Third parties

- Consultants, agents, advisors and representatives may be required by contract to comply with relevant provisions, particularly confidentiality, anti-bribery, information security and fair dealing.

3. DEFINITIONS AND INTERPRETATION

3.1 Key definitions

- Act means the Companies Act, 2013 and rules made thereunder, as amended.
- Board means the Board of Directors of the Company.
- Code means this Code of Conduct.
- Conflict of Interest means an actual, potential or perceived conflict between personal interests and Company interests.
- Confidential Information includes non-public financial, commercial, technical, customer, supplier, employee, strategic and corporate information.
- Related Party and Related Party Transaction shall have the meanings prescribed by applicable law.
- Covered Person means any person to whom this Code applies.

3.2 Interpretation

- Headings are for convenience and do not limit interpretation.
- Words importing one gender include all genders and singular includes plural where appropriate.
- References to laws include amendments, re-enactments and subordinate legislation.

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4. GOVERNING PRINCIPLES AND VALUES

4.1 Integrity

- Act honestly and transparently.
- Never falsify, conceal or manipulate material information.

4.2 Accountability

- Accept responsibility for decisions and delegated activities
- Escalate material risks, errors and non-compliance.

4.3 Independence and objectivity

- Make decisions based on facts, law, Company interests and legitimate business considerations.
- Avoid improper influence from personal relationships or external interests.

4.4 Respect and fairness

- Treat employees, customers, suppliers, investors and other stakeholders fairly and respectfully.
- Reject discrimination, harassment, intimidation and retaliation.

4.5 Stewardship

- Protect Company property, information, funds and reputation.
- Consider long-term consequences and sustainability of decisions.

5. DUTIES AND RESPONSIBILITIES OF DIRECTORS

Every Director shall comply with applicable statutory duties and exercise due care, skill, diligence and independent judgment. Directors shall act in good faith to promote the objects of the Company and in the interests of the Company, its members and other stakeholders as required by law.

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5.1 Board meeting conduct

- Attend meetings regularly and devote sufficient time to Board responsibilities.
- Review agenda papers and supporting documents in advance.
- Ask questions and seek clarification on material matters.
- Ensure dissenting views are properly considered and recorded where appropriate.
- Maintain confidentiality of Board papers and deliberations.

5.2 Decision-making

- Consider legal, financial, operational, reputational and stakeholder implications.
- Do not approve matters merely because they are commercially attractive if they are unlawful or inadequately supported.
- Require appropriate due diligence for material transactions.
- Monitor implementation of significant Board decisions.

5.3 Director independence of judgment

- Exercise independent judgment and not act merely on instructions of a promoter, shareholder, colleague, family member or other person.
- Where specialist advice is necessary, seek appropriate professional input through authorised channels.

5.4 Prohibited conduct

- Improper use of office for personal gain.
- Misuse of confidential information.
- Concealment of material conflicts.
- Improper interference in procurement, hiring or vendor selection.
- Retaliation against persons raising good-faith concerns.

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6. SPECIFIC STANDARDS FOR INDEPENDENT DIRECTORS

Where Independent Directors are appointed, they shall comply with the Companies Act, 2013, Schedule IV and other applicable requirements. Their role includes objective oversight, constructive challenge and protection of stakeholder interests.

6.1 Responsibilities

- Participate actively in Board and committee meetings.
- Satisfy themselves regarding integrity of financial information and adequacy of controls.
- Raise concerns where management conduct may adversely affect the Company.
- Review related-party transactions and material risks objectively.
- Maintain appropriate separation from management and avoid relationships that compromise independence.

6.2 Familiarisation and knowledge

- Remain informed about the Company's business, financial position, risk profile and applicable regulatory framework.
- Undertake appropriate familiarisation and continuing education.

7. RESPONSIBILITIES OF SENIOR MANAGEMENT

7.1 Leadership

- Lead by example and communicate ethical expectations clearly.
- Ensure teams understand applicable policies and authority limits.
- Never reward or pressure employees for achieving results through improper means.

7.2 Operational responsibility

- Maintain reliable records and management information.
- Operate within approved budgets and delegations.
- Escalate material operational, legal, financial and reputational risks.
- Maintain effective controls over cash, inventory, procurement, technology and data.

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7.3 People responsibility

- Promote respectful workplace conduct.
- Ensure performance management is fair and documented.
- Prevent retaliation against good-faith reporters.

8. BOARD AND COMMITTEE CONDUCT

8.1 Meeting standards

- Maintain professional conduct and allow reasonable opportunity for discussion.
- Avoid disruptive, abusive or intimidating behaviour.
- Disclose conflicts before relevant agenda items are considered.
- Abstain from participation where required by law or Board procedure.

8.2 Board papers and records

- Ensure papers are accurate, sufficiently detailed and circulated in accordance with applicable requirements.
- Do not alter or destroy Board records improperly.
- Protect minutes, resolutions and supporting documents.

8.3 Committees

- Committee members shall discharge committee-specific responsibilities diligently.
- Committee recommendations shall be based on objective information and properly recorded.

9. CONFLICT OF INTEREST

A Covered Person shall avoid situations where personal, family, financial, professional or other interests conflict or appear to conflict with the interests of the Company.

9.1 Common conflict situations

- Interest in a supplier, customer, competitor or service provider.
- Family member employed by or transacting with the Company.
- Outside directorship, consultancy, employment or business activity.
- Personal investment affected by a Company decision.
- Receipt of gifts, hospitality or benefits from a counterparty.
- Use of Company information to pursue a personal opportunity.

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9.2 Disclosure

- Disclose actual, potential or perceived conflicts promptly to the Company Secretary, Chairperson or other designated authority.
- Update declarations whenever circumstances change.
- Make statutory disclosures within prescribed timelines.

9.3 Recusal

- Do not participate in discussions, approvals or negotiations where recusal is required.
- Ensure the conflict and abstention are documented where appropriate.

9.4 Corporate opportunities

- Do not divert to oneself or another person a business opportunity discovered through Company position, property or information without appropriate approval and compliance with law.

10. RELATED PARTY TRANSACTIONS

Related-party transactions shall be conducted transparently, at arm's-length where applicable, supported by appropriate documentation and approved in accordance with applicable law and the Company's internal framework.

10.1 Controls

- Identify related parties before entering transactions.
- Obtain required Board, committee or shareholder approvals before commitment.
- Maintain commercial rationale, pricing support and documentation.
- Complete statutory disclosures and registers.
- Prohibit artificial structuring intended to avoid thresholds or approvals.

10.2 Interested persons

- Persons having a material interest shall not improperly influence the approval process.
- Any statutory abstention or recusal shall be observed.

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11. CONFIDENTIALITY AND PROTECTION OF INFORMATION

11.1 General obligation

- Use confidential information only for legitimate Company purposes.
- Disclose information only to authorised persons with a legitimate need to know.
- Do not discuss confidential matters in public places or unsecured channels.

11.2 Information security

- Protect passwords, authentication credentials and devices.
- Use Company-approved systems and security controls.
- Report suspected cyber incidents, loss or unauthorised access immediately.
- Do not copy or transfer Company data to unauthorised personal accounts or devices.

11.3 Continuing obligation

- Confidentiality obligations continue after resignation, retirement, termination or expiry of appointment, subject to law.

12. FINANCIAL INTEGRITY, BOOKS, RECORDS AND INTERNAL CONTROLS

12.1 Books and records

- Records shall be accurate, complete, timely and supported by evidence.
- No false, misleading, back-dated or unauthorised entries.
- No secret accounts, undisclosed funds or off-book arrangements.

12.2 Expenses and payments

- Payments must have legitimate business purpose and required approvals.
- Reimbursements must be supported by appropriate documentation.
- Personal expenses shall not be disguised as business expenses.

12.3 Internal controls

- Respect segregation of duties and approval limits.
- Do not bypass controls without documented authority and legitimate reason.
- Report control weaknesses and suspected override immediately.

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12.4 Audit cooperation

- Provide complete information to statutory and authorised auditors.
- Do not conceal, destroy or alter evidence relevant to an audit or investigation.

13. FRAUD, MISAPPROPRIATION AND FINANCIAL MISCONDUCT

13.1 Prohibited acts

- Embezzlement, theft, misappropriation or unauthorised use of Company property.
- Falsification of invoices, expenses, inventory, revenue or records.
- Kickbacks, sham transactions or concealed commissions.
- Manipulation of performance data or management reports.
- Collusion with vendors, customers or employees to cause Company loss.

13.2 Reporting

- Suspected fraud shall be reported promptly through approved channels.
- Evidence shall be preserved and confidentiality maintained.

14. CONFIDENTIAL / PRICE-SENSITIVE INFORMATION AND SECURITIES DEALINGS

The Company is publicly reported as unlisted. Therefore, listed-entity SEBI requirements should not be presumed applicable unless the Company's status or transaction circumstances trigger them. Independently of listing status, non-public information shall be protected and shall not be misused.

14.1 Sensitive information

- Financial results, forecasts and material financial developments.
- Fundraising, securities issuance, capital restructuring and significant financing.
- Mergers, acquisitions, disposals and strategic investments.
- Material litigation or regulatory proceedings.
- Major contracts, customers or strategic business developments not publicly known.

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14.2 Conduct requirements

- Do not trade or facilitate securities transactions using material non-public information were prohibited by law.
- Do not communicate sensitive information except for legitimate business purposes.
- Apply need-to-know access controls and information barriers where appropriate.
- Report suspected leakage or misuse immediately.

15. ANTI-BRIBERY, ANTI-CORRUPTION AND IMPROPER PAYMENTS

15.1 Zero tolerance

- No person shall offer, promise, authorise, request, receive or accept a bribe, kickback or improper advantage.
- Facilitation payments are prohibited unless legally unavoidable and immediately reported, where applicable.

15.2 Third parties

- Conduct proportionate due diligence on agents, intermediaries, consultants and distributors.
- Do not use third parties to do indirectly what the Company or its personnel cannot lawfully do directly.
- Payments must be supported by legitimate agreements and invoices.

15.3 Public officials

- Dealings involving government or public officials require heightened compliance and documentation.
- No payment or benefit may be provided to improperly influence official action.

16. GIFTS, HOSPITALITY, ENTERTAINMENT AND DONATIONS

16.1 General principles

- Gifts and hospitality must be reasonable, lawful, transparent and connected to a legitimate business purpose.
- Cash and cash-equivalent gifts are prohibited.
- Do not accept benefits during a tender, procurement decision, negotiation or approval where the benefit could influence judgment.

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16.2 Recording

- Material or exceptional gifts and hospitality shall be reported and recorded in the Company's designated register.
- Charitable donations and sponsorships shall be properly approved and documented.

17. FAIR DEALING WITH CUSTOMERS, SUPPLIERS AND BUSINESS PARTNERS

17.1 Fair competition

- Deal honestly and avoid deceptive statements about products, services, competitors or contractual terms.
- Do not misuse confidential information belonging to another party.

17.2 Procurement integrity

- Use objective selection criteria.
- Avoid undisclosed conflicts with vendors.
- Do not manipulate specifications or quotations to favour a particular party without legitimate business justification.
- Maintain appropriate tender and approval records.

17.3 Customer dealings

- Provide accurate material information.
- Avoid misleading representations, hidden charges or unfair practices.
- Handle complaints promptly and respectfully.

18. COMPETITION AND ANTI-COMPETITIVE CONDUCT

18.1 Prohibited practices

- Do not enter improper agreements with competitors regarding prices, markets, customers, bids or commercially sensitive information.
- Do not participate in bid-rigging, market allocation or other prohibited arrangements.
- Seek legal guidance for sensitive competition-law questions.

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19. COMPANY ASSETS, FUNDS AND INTELLECTUAL PROPERTY

19.1 Assets

- Protect Company cash, equipment, vehicles, inventory, documents and facilities.
- Use assets only for authorized purposes.
- Report theft, loss, damage or misuse.

19.2 Intellectual property

- Protect trademarks, software, designs, business methods, confidential know-how and other intellectual property.
- Do not use third-party intellectual property without appropriate rights or licences.

19.3 Company funds

- Do not use Company funds for personal expenditure or unauthorised political or charitable purposes.
- All disbursements must follow approval and documentation requirements.

20. DATA PRIVACY, CYBERSECURITY AND DIGITAL COMMUNICATION

20.1 Data protection

- Collect and use personal information only for legitimate purposes and in accordance with applicable law.
- Limit access to authorized personnel.
- Retain and dispose of information according to approved retention requirements.

20.2 Cybersecurity

- Use strong authentication and approved devices/systems.
- Do not click suspicious links or install unauthorised software.
- Immediately report suspected phishing, malware, credential compromise or data leakage.

20.3 Electronic communications

- Business communications may constitute Company records and shall be professional and accurate.
- Do not use messaging applications to bypass required approvals or record keeping.

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21. SOCIAL MEDIA, MEDIA AND PUBLIC COMMUNICATIONS

21.1 Authorised communications

- Only authorised spokespersons may make official statements on behalf of the Company.
- Material corporate information shall be communicated through authorised channels.

21.2 Personal social media

- Do not disclose confidential information.
- Do not imply personal opinions are official Company statements unless authorized.
- Avoid posts that could reasonably create serious reputational or legal risk for the Company.

22. WORKPLACE ETHICS, EQUAL OPPORTUNITY AND NON-HARASSMENT

22.1 Respectful workplace

- Treat employees, contractors and stakeholders with dignity and respect.
- Prohibit bullying, intimidation, discrimination and harassment.

22.2 Prevention of sexual harassment

- Comply with the Prevention of Sexual Harassment of Women at Workplace Act, 2013 and the Company's POSH framework, as applicable.
- Do not retaliate against complainants, witnesses or members of the Internal Committee.

22.3 Leadership responsibility

- Senior Management shall promptly escalate serious workplace concerns and shall not suppress complaints.

23. HUMAN RIGHTS, RESPONSIBLE BUSINESS AND ENVIRONMENT

23.1 Human rights

- Respect dignity, lawful working conditions and freedom from forced or child labour.
- Expect business partners to maintain appropriate ethical standards.

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23.2 Environment

- Comply with applicable environmental requirements.
- Consider environmental impacts in business decisions and operations.
- Prevent avoidable pollution, waste and resource misuse.

24. WHISTLEBLOWER / VIGIL MECHANISM AND NON-RETALIATION

24.1 Matters reportable

- Fraud, bribery or corruption.
- Financial irregularity or falsification.
- Material legal or regulatory non-compliance.
- Serious conflict-of-interest concealment.
- Retaliation or victimisation.
- Serious information-security or confidentiality breach.

24.2 Reporting

- Reports may be made through the Company's designated whistleblower/vigil mechanism, Company Secretary, appropriate Board/Committee authority or other legally available channel.
- Reports should provide sufficient factual detail to enable review.

24.3 Protection

- Good-faith reporting shall not result in retaliation.
- Confidentiality shall be maintained to the extent reasonably practicable and legally permissible.
- Knowingly false or malicious reports may constitute misconduct.

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25. INVESTIGATION AND RESPONSE PROCEDURE

Allegations under this Code shall be handled through a fair, proportionate and documented process appropriate to the nature of the concern.

25.1 Preliminary assessment

- Determine whether the matter falls within the Code and whether immediate protective action is required.
- Assess conflicts of the persons responsible for review.

25.2 Investigation

- Preserve relevant documents and electronic evidence.
- Interview relevant persons and obtain supporting records.
- Maintain an appropriate record of findings.
- Avoid prejudging the outcome.

25.3 Corrective action

- Implement remedial controls where a control failure is identified.
- Recover losses where legally permissible.
- Make regulatory or law-enforcement reports where required.

26. DISCIPLINARY ACTION AND CONSEQUENCES

26.1 Possible consequences

- Counselling or formal warning.
- Removal of delegated authority.
- Disciplinary action under applicable employment arrangements.
- Suspension or termination where justified.
- Recovery of losses, subject to law.
- Regulatory or law-enforcement referral where required.

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26.2 Aggravating factors

- Fraudulent intent or concealment.
- Repeated violations.
- Retaliation against a reporter.
- Senior position or abuse of authority.
- Material financial, legal or reputational harm.

27. COMPLIANCE, TRAINING AND AWARENESS

27.1 Training

- Covered persons shall receive access to the Code and appropriate training.
- Training should address conflicts, confidentiality, anti-bribery, financial integrity, reporting and information security.

27.2 Annual affirmation

- Directors and Senior Management shall provide annual written confirmation of compliance in the prescribed format.
- Material exceptions shall be disclosed rather than concealed.

27.3 Policy acknowledgement

- Newly covered persons shall acknowledge the Code within the period specified by the Company.

28. RECORDS, REGISTERS AND DOCUMENT RETENTION

28.1 Records

- Maintain declarations, approvals, conflict disclosures, incident reports, training records and annual affirmations as applicable.
- Records shall be protected against unauthorised alteration or destruction.

28.2 Access

- Access shall be limited to persons with legitimate responsibilities, subject to law and Company policy.

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29. MONITORING AND GOVERNANCE OVERSIGHT

29.1 Monitoring

- The Company Secretary / authorised governance function may monitor compliance through declarations, audits, registers, management certifications and reviews.
- Material breaches shall be escalated to the appropriate Board or committee authority.

29.2 Management responsibility

- Senior Management shall maintain controls within their functions and promptly address identified deficiencies.

30. REVIEW, AMENDMENT, WAIVER AND EFFECTIVE DATE

30.1 Review

- Review at least annually and whenever material legal, regulatory, business or governance changes occur.

30.2 Amendments

- Amendments shall be approved by the competent authority and documented in the controlled version.

30.3 Waiver

- Any waiver must be lawful, documented and approved by the competent authority. No waiver may permit violation of mandatory law.

30.4 Effective date

- The Code becomes effective from the date approved by the Board unless another effective date is specified in the approval resolution.

Note: The Code should be read with all other Company policies and the latest applicable law. In case of conflict, mandatory law prevails.

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Corporate Office : 1911, One World, Near N.L.High School, S.V.Road, Malad (West), **Mumbai** - 400 064 (Mah.)

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