POOJAA PRECISION
ENGG. LIMITED

POOJAA PRECISION ENGG. LIMITED
(Formerly known as Pooja Castings Pvt. Ltd.)
CIN: U27310MH1992PLC068151

CODE OF CONDUCT OF BOARD
&
SENIOR MANAGEMENT

CODE OF CONDUCT OF BOARD & SENIOR MANAGEMENT

PREAMBLE

Company's Philosophy on Code of Governance *"Good Corporate Governance is the adoption of best business practices which ensure that the Company operates not only within the regulatory frame-work, but is also guided by ethics. The adoption of such corporate practices ensures accountability of the persons in charge of the Company on one hand and brings benefits to investors, customers, suppliers, creditors, employees and the society at large on the other."*

BACKGROUND

Regulation 46(2) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 *("Listing Regulations")* requires every listed company to publish a code of conduct for its Board of Directors *("Board")* and Senior Management Personnel on its website.

This Code of Conduct *("Code")* has been framed in accordance with the Regulation 17(5) of the Listing Regulations, which shall apply to the Board of Directors of **POOJAA PRECISION ENGG. LIMITED (Formerly known as Pooja Castings Pvt. Ltd.)** *("the Company")* and Senior Management Personnel of the company.

APPLICABILITY

The Code applies to Board and Senior Management Personnel of the Company. The Code has been formulated and approved by the Board and is to be strictly observed by the Directors and Senior Management of the Company for the governance of good corporate practices. Any issue relating to the interpretation of the Code will be handled by the Board. The Company Secretary of the Company is appointed as the Compliance Officer under the Code and will be available to answer any questions, provide clarification and to help in ensuring compliance with the Code.

Senior Management shall mean officers/ personnel of the company who are members of its core management team excluding Board and normally this shall comprise all members of management one level below the Chief Executive Officer/ Managing Director/ Wholetime Director/ Manager (including Chief Executive Officer/ Manager, in case they are not part of the board) and shall specifically include company secretary and chief financial officer.

PURPOSE OF THE CODE

Company is committed to conducting its business in accordance with the applicable laws, rules and regulations and with highest standards of business ethics. This code is intended to deter wrong doing and provide guidance and help in recognizing and dealing with ethical issues, provide mechanisms to report unethical conduct, and to help foster a culture of honesty and accountability. The matters covered in this Code of Business Conduct and Ethics are of utmost importance to the Company, its shareholders, consumers, business partners, and are essential to the Company's ability to conduct its business in accordance with its stated values. Each Director, officer and senior management employee is expected to comply with the letter and spirit of this Code.

The directors, officers and senior management employees of the Company must not only comply with applicable laws, rules and regulations but should also promote honest and ethical conduct of the business. They must abide by the policies and procedures that govern the conduct of the Company's business. Their responsibilities include helping to create and maintain a culture of high ethical standards and commitment to compliance, and to maintain a work environment that encourages the stakeholders to raise concerns to the attention of the management.

CODE OF BUSINESS CONDUCT AND ETHICS

i) Equal-Opportunities by Employer

The Company shall provide equal opportunities to all its employees and applicants for employment without regard to their race, cast, religion, color, ancestry, marital status, sex, age, nationality, disability and veteran status. Employees of the company shall be treated with dignity and in accordance with Company's policy to maintain a work environment free of sexual harassment, whether physical, verbal or psychological. Employee policies and practices shall be administered in a manner that would ensure that in all matters equal opportunity is provided to those eligible and the decisions are merit-based.

ii) Gifts and Donations

The Company and its employees shall neither receive nor offer or make, directly or indirectly, any illegal payments, remuneration, gifts, entertainment, donations, or comparable benefits which are intended to or perceived to obtain business or uncompetitive favours for the conduct of its business. However, the Company and its employees may accept and offer nominal gifts, which are customarily given and are of commemorative nature for special events.

iii) Health, Safety and Environment

The Company shall strive to provide a safe and healthy working environment and comply, in the conduct of its business affairs, with all regulations regarding the preservation of the environment of the territory in which it operates. The Company shall be committed to prevent the wasteful use of natural resources and minimize any hazardous impact of the development, production, use and disposal of any of its products and services on the ecological environment.

iv) Shareholders/ Stakeholders

The Company shall be committed to enhance shareholders value and comply with all regulations and laws that govern shareholders/ stakeholders rights. The Board the company shall duly and fairly inform its shareholders/ stakeholders about all relevant aspects of the Company's business and disclose such information in accordance with the respective regulations and agreements.

v) Honest and Ethical Conduct

Each person to whom this code is applied shall act in accordance with the highest standards of personal and professional integrity, honesty and ethical conduct not only on Company's premises and offsite but also at company sponsored business, social events as well as any places. They shall act and conduct themselves free from fraud and deception. Their conduct shall conform to the best-accepted professional standards of conduct.

vi) Corporate Opportunities

Each person to whom this code is applied owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises. The Directors, officers, and employees are expressly prohibited from:

a) Taking for themselves personally, opportunities that are discovered through the use of Company's property, information, or position,
b) Competing directly with the business of the Company or with any business that the Company is considering.
c) Using Company's property, information, or position for personal gain. If the Company has finally decided not to pursue an opportunity that relates to the Company's business activity, he/she may pursue such activity only after disclosing the same to the Board of directors or the nominated person/ committee.

vii) Fair Dealing

In carrying out their duties and responsibilities, directors should endeavor to deal fairly, and should promote fair dealing by the Company, its employees and agents, with customers, suppliers and employees. Directors should not seek to take unfair advantage of the Company through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing.

viii) Conflicts of Interest

Each person to whom this code is applied should be conscientious in avoiding 'conflicts of interest' with the Company. A situation of conflict of interest, actual or potential, can arise:

a) When an employee, officer, or director takes action or has interests that may make it difficult to perform his or her work objectively and effectively;
b) The receipt of improper personal benefits by a member of his or her family as a result of one's position in the Company;
c) Any outside business activity that detracts an individual's ability to devote appropriate time and attention to his or her responsibilities with the Company;
d) The receipt of non-nominal gifts or excessive entertainment from any person/company with which the Company has current or prospective business dealings;
e) Any significant ownership interest in any supplier, customer, development partner or competitor of the Company; and
f) Any consulting or employment relationship with any supplier, customer, business associate or competitor 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 or any Committee/ officer nominated for this purpose by the Board and a prior written approval should be obtained.

ix) Confidential Information

Directors should maintain the confidentiality of information entrusted to them in carrying out their duties and responsibilities, except where disclosure is approved by the Company or legally mandated or if such information is in the public domain. The Company’s confidential and proprietary information shall not be inappropriately disclosed or used for the personal gain or advantage of any director or anyone other than the Company. These obligations apply not only during a Director’s term, but thereafter as well.

x) Protection and Proper Use of Company's Assets

Each person to whom this code is applied should protect Company's assets and property and ensure its efficient use. Theft, carelessness, and waste of the Company's assets and property have a direct impact on the Company's profitability. Company's assets should be used only for legitimate business purposes.

xi) Compliance with Laws and Regulations

In carrying out their duties and responsibilities, directors should comply, and endeavor to ensure that the management is causing the Company to comply, with applicable laws, rules and regulations. In addition, if any director becomes aware of any information that he or she believes constitutes evidence of a material violation of any securities or other laws, rules or regulations applicable to the Company or the operation of its business, by the Company, any employee or another director, then such director should bring such information to the attention of the Board of Directors of the Company.

xii) Compliance with Code of Conduct & Reporting concerns

If any person to whom this code is applied who knows of or suspects of a violation of applicable laws, rules or regulations or this Code, such person must immediately report the same to the Board or any designated person/ committee thereof. Such person should as far as possible provide the details of suspected violations with all known particulars relating to the issue. The Company recognizes that resolving such problems or concerns will advance the overall interests of the Company, which will help to safeguard the Company's assets, financial integrity and reputation.

In the event of non-compliance with the Code, it is left to the discretion of the Board to take appropriate action against the person who has violated this Code. This discretion, however, will not be exercised arbitrarily and regard will be had to various factors such as the nature and circumstances of each case, these verity and impact of the non-compliance, whether the intention of the accused was malafide, etc.

Disciplinary actions may include termination of employment. Where the Company has suffered a loss, it may pursue its remedies against the individuals or entities responsible. Where laws have been violated, the Company will cooperate fully with the appropriate authorities.

xiii) Insider Trading

Directors should observe all applicable laws and with respect to the purchase and sale of the Company's securities. It is the responsibility of each director to become familiar with and understand these laws and regulations. Insider Trading generally involves the act of subscribing or buying or selling of the Company's securities, when in the possession of any Unpublished Price Sensitive Information ("UPSI") about the Company. It also involves disclosing any UPSI about the Company to others who could subscribe or buy or sell the Company's securities. Insider Trading invokes severe civil and criminal penalties not only on the Insider but also on the Company in certain circumstances under the Regulations issued in India under the Securities and Exchange Board of India (SEBI) Act, 1992.

"Sensitive Information" is information which relates directly or indirectly to a Company and which if published is likely to materially affect the price of Securities of a Company. It is important to note that both positive and negative information could be price sensitive.

xiv) Declaration for Compliance with the Code

The members of the Board and Senior Management Personnel shall affirm the compliance with the Code on an annual basis and shall sign a confirmation to that effect as per the format set out in Annexure I. The annual report of the Company shall carry a declaration signed by the CEO/ Managing Director of the Company stating that the members of Board and Senior Management have affirmed compliance with the Code

xv) Duties of Independent Directors

The independent directors shall-

a) undertake appropriate induction and regularly update and refresh their skills, knowledge and familiarity with the company;
b) seek appropriate clarification or amplification of information and, where necessary, take and follow appropriate professional advice and opinion of outside experts at the expense of the company;
c) strive to attend all meetings of the Board of Directors and of the Board committees of which he is a member;
d) participate constructively and actively in the committees of the Board in which they are chairperson or members;
e) strive to attend the general meetings of the company;

f) where they have concerns about the running of the company or a proposed action, ensure that these are addressed by the Board and, to the extent that they are not resolved, insist that their concerns are recorded in the minutes of the Board meeting;

g) keep themselves well informed about the company and the external environment in which it operates;

h) not to unfairly obstruct the functioning of an otherwise proper Board or committee of the Board;

i) pay sufficient attention and ensure that adequate deliberations are held before approving related party transactions and assure themselves that the same are in the interest of the company;

j) ascertain and ensure that the company has an adequate and functional vigil mechanism and to ensure that the interests of a person who uses such mechanism are not prejudicially affected on account of such use;

k) report concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy;

l) acting within his authority, assist in protecting the legitimate interests of the company, shareholders and its employees;

m) not disclose confidential information, including commercial secrets, technologies, advertising and sales promotion plans, unpublished price sensitive information, unless such disclosure is expressly approved by the Board or required by law.

INTERPRETATION OF CODE

The Board or designated person will handle any question or interpretation under code of conduct or any person authorized by the Board of the Company. The Board or any designated person has the authority to waive compliance with this code of business conduct for any Director, or senior Managerial Personnel of the Company. The person-seeking waiver of this code shall make full disclosure of the particular circumstances to the Board or the designated person/ committee.

AMENDMENT

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and/ or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.

DISSEMINATION OF THE POLICY

The policy shall be hosted on the website of the Company i.e. www.poojacastings.in

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Effective Date: 17/12/2025
Date of Approval by Board of Directors: 17/12/2025

Annexure - I

Affirmation by Director/ Senior Management with Code of Conduct

As a Director/ Senior Management Personnel, I hereby acknowledge that I have received and read the Code of Conduct of the Company. I understand that it is my responsibility to consult the Compliance Officer if I have any questions regarding the provisions of the Code of Conduct and I shall comply with the Code of Conduct in true spirit.

I understand and agree that as a Director/ Senior Management Personnel it is my responsibility to promote the application of the Code of Conduct.

Name: _____

Date: _____