

FAMILIARIZATION PROGRAMMES FOR INDEPENDENT DIRECTORS

**(Last updated on 27.05.2026 and approved by
the Board of Director of the Company
in their meeting held on 27.05.2026)**

INDEX

- 1. Preamble**
- 2. Objective**
- 3. Familiarization process**
- 4. Disclosure of the Policy**
- 5. Review of the Familiarization Program**
- 6. Details of familiarization programmes imparted to and attended by the Independent Directors**

Preamble

The Board of Directors of the Company has adopted a Familiarization Programme for Independent Directors in accordance with Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Schedule IV of the Companies Act, 2013.

According to the Provisions of SEBI LODR Regulations, the Company conducts familiarization programmes to apprise Independent Directors of their roles, rights, and responsibilities within the Company. These programmes also provide insights into the industry in which the Company operates, its business model, operational framework, regulatory environment, and other relevant aspects, thereby enabling Independent Directors to effectively discharge their duties and responsibilities.

Objective

To understanding the comprehensive operations, business activities, strategic objectives, and long-term vision of the organisation, an induction programme is conducted for Directors upon their appointment. Thereafter, periodic familiarization programmes are organized annually for the existing Independent Directors.

The Familiarization Programmes for Independent Directors are designed and structured in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These programmes are aimed at enhancing the Directors’ understanding of the Company’s business, governance framework, regulatory environment, and key developments, thereby enabling them to effectively fulfill their roles and responsibilities.

Familiarization Process

- **Familiarization of Newly Appointed Independent Directors:** - Upon appointment to the Board, each Independent Director is provided with a comprehensive induction and familiarization programme. The Company, through its Whole-time Directors, Company Secretary, and Senior Management Personnel, acquaints the Independent Director with the Company’s business operations, organizational structure, governance framework, strategic objectives, and key policies and procedures.
- **Ongoing Familiarization Programmes:** - The Company conducts periodic familiarization programmes, presentations, and interactive sessions for Independent Directors through its Whole-time Directors, Company Secretary, and Senior Management Personnel. Such programmes are organized at appropriate intervals, and at least once every year, to enhance the Directors’ understanding of the Company’s business environment, strategy, operations, and key functional areas.
- **Interaction with Senior Management:** - The familiarization programmes provide Independent Directors with opportunities to engage and interact with

the Company's senior leadership team. These interactions enable them to gain deeper insights into the Company's strategic direction, business model, operational performance, products and services, market dynamics, organizational structure, financial performance, human resources, technology initiatives, quality systems, infrastructure, risk management practices, and other relevant matters as may arise from time to time.

- **Understanding of Roles and Responsibilities:** - The programmes are designed to familiarize Independent Directors with their statutory and fiduciary duties, roles, responsibilities, rights, and obligations under applicable laws, regulations, and the Company's governance framework, thereby enabling them to effectively discharge their responsibilities as members of the Board and its Committees.
- **Regulatory and Industry Updates:** - To keep Independent Directors informed of significant developments, the Company may periodically circulate relevant industry reports, news articles, market intelligence, and updates on regulatory and legislative changes that may have an impact on the Company's business and operations.

Disclosure of the Policy

This Policy shall be hosted on the Company's website, and the web link thereto shall be disclosed in the Annual Report of the Company in accordance with applicable regulatory requirements.

Review of the Familiarization Program

The Board of Directors shall periodically review the Familiarization Programme and may amend or revise the same for time to time, to ensure its continued effectiveness and compliance with applicable laws and regulations.

Details of familiarization programmes imparted to and attended by the Independent Directors

| Sl. No. | Name of Directors | No. of session attended | | No. of hours spent | |
|---------|-----------------------|-------------------------|-----------------------|--------------------|-----------------------|
| | | During FY 2026-27 | On a cumulative basis | During FY 2026-27 | On a cumulative basis |
| 1. | Mr. Sandip Sarkar | 1 | 10 | 1.00 | 10.00 |
| 2. | Mr. Ram Kishor Mandal | 1 | 9 | 1.00 | 9.00 |
| 3. | Mrs. Divya Baid | 1 | 4 | 1.00 | 4.00 |