

## Familiarization Program Financial Year 2025-26

### Disclosures as per Regulation 46(2)(i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

In accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has in place systems and processes to ensure that independent directors are familiar with various aspects of the Company. These cover Company's strategy, business plan, legal updates, technology, internal controls, risk management, key changes in the regulatory framework as stipulated by the Ministry of Corporate Affairs, NHA, SEBI, NSDL/CDSIL and other regulatory authorities and its impact on the Company. The following programs were facilitated:

S.No.	Program	Date	Attended by/ Duration
1	Trade Receivables Discounting System Platforms (TReDS)	28 <sup>th</sup> May, 2025	Directors Approximate total of 3 hours
2	Risk Assessment and Minimization Procedures		
3	Regulatory/statutory compliances		
4	Legal updates explaining how Company is responding to the legal matters in view of ongoing resolution process		
5	Presentation on Legal Cases filed against the Company		
6	CEO presentation on improved Banking Prospects in 2025 vs 2018		
7	Explanation on rationale for circulation of Unpublished Price Sensitive Information to Board Members in less than 7 days		
8	Explanation on Document Retention Policy as per Regulation 9 of SEBI LODR		
9	Detailed explanation on Disposal of Nuclear Density Gauges		
10	Presentation by Internal Auditors on Testing & Controls		
11	Functioning of Whistle Blower Mechanism		
12	Presentation on Business Projects	11 <sup>th</sup> Aug, 2025	Directors; 30 minutes
13	Presentation on Business Projects	14 <sup>th</sup> Nov, 2025	Directors; 30 minutes
14	Consideration of Materiality of events or information during Policy approval process		Directors; 10 minutes



15	Consideration of requirements as per NFRA circular dated 7 <sup>th</sup> January 2026, and constitution of framework for TCWG	5 <sup>th</sup> Feb, 2026	Directors; 10 minutes
16	Upgradation of ERP system w.r.t. Latest Industry Standards		Directors; 10 minutes
17	Presentation on Business Projects		Directors; 20 minutes
18	Impact of New Labor Code		Directors; 20 minutes

Apart from the above, Directors actively interacted with the Company’s Senior Executives, internal and statutory auditors, which enables them to get a better understanding of the Company’s business model, nature of its activities/ operations, organization structure and facilities. The Directors are provided with internal policies to enable them to familiarize with the Company’s procedures and practices. The Directors are also familiarized about the nature of the industry, business model of the entity, roles, rights, responsibilities of independent directors and any other relevant information, during meetings.

**Summary of Familiarization program:**

Number of programs during Financial Year 2025-26	18
Number of hour spent	5 hours 10 minutes

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