OVERVIEW OF THE FAMILIARIZATION PROGRAMMES IMPARTED TO INDEPENDENT DIRECTORS OF THE COMPANY:

FOR THE FINANCIAL YEAR 2025-2026		
1	**Ministry of Corporate Affairs ("MCA") notifications updates for the Companies**	• The Companies (Accounts) Second Amendment Rules, 2025 effect from the 14th day of July, 2025(dated May 30, 2025); • The Companies (Audit and Auditors) Amendment Rules, 2025 effect from the 14th day of July, 2025 (dated May 30, 2025); • MCA Website Update: a) Shutdown of V2 Portal: Effective from 12:00 a.m. on June 18, 2025, all V2 filings will be disabled. b) Total Forms Migrating: 38 forms are transitioning to V3 w.e.f; c) These are split into categories: Annual Filing Forms, Cost Audit Forms and Other Forms; d) General Enhancements in V3 : 1. Web-Based Forms: All forms are now online, eliminating PDF-based submissions; 2. Attachment Size Limit Raised: Increased from 6 MB to 10 MB per form, and individual attachments up to 2 MB, except for specific exceptions (e.g., MGT-7 investor details—up to 300 MB). • Companies (Specification of Definition Details) Amendment Rules, 2025 dated 01 Dec 2025 - Revised thresholds for Small Company: 1, Paid-up capital not exceeding ₹10 crore (earlier it was ₹4 crore); 2. Turnover not exceeding ₹100 crore (earlier it was ₹40 crore) • MCA Notification – G.S.R. 943(E)Companies (Appointment and Qualification of Directors) Amendment Rules, 2025 dated 31 Mar 2026 - DIR-3 KYC Web to be filed once every three consecutive financial years by every individual holding DIN as on 31 March Mandatory filing of DIR-3 KYC Web within 30 days of any change in mobile number, email or residential address (with applicable fees).
2	**Amendment in SEBI Regulations**	• Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" – (Feb 14, 2025) • Industry Standards on Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – (Feb 25, 2025); • Limited relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (dated June 05, 2025); - VC AGM • Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" (dated June 26, 2025); • The SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (dated September 8, 2025); Insertion of Regulation 9A into SBEB & SE Regulations: A new regulation 9A has been inserted into the SBEB & SE Regulations.- Under this provision, an employee identified as a "promoter" or part of the "promoter group" in the Draft Offer Document (filed for an IPO) may continue to hold and/or exercise options, Stock Appreciation Rights (SARs), or other share-based benefits. This entitlement applies only if the grant was made at least 1 year prior to the filing of the Draft Offer Document. Subject to compliance with: terms of the respective scheme, SEBI regulations, and other applicable laws. - Companies planning an IPO should review existing ESOP/SAR grants for employees categorized as promoters or part of the promoter group. - Historical grants (made ≥1 year before IPO filing) remain valid and exercisable — no need for cancellation. - The amendment increases certainty and flexibility for structuring employee incentive programs during the IPO process. • SEBI (LODR) (Fifth Amendment) Regulations, 2025 dated 18 Nov 2025 - Reg. 2(zc)(e): Retail purchases by Directors/KMPs and their relatives from listed entity/subsidiary excluded from RPTs, provided no business relationship exists and terms are uniformly applicable. - Reg. 12: Dividend, interest, redemption or repayment to be made only through electronic mode earlier dividend warrants and DD were allowed.

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		- Reg. 23(1) Proviso: RPTs to be considered material if thresholds (individually or cumulatively in a FY). exceed the thresholds specified in Schedule XII, as under: Up to ₹20,000 crore: 10% of the annual consolidated turnover More than ₹20,000 crore and up to ₹40,000 crore: ₹2,000 crore plus 5% of the annual consolidated turnover exceeding ₹20,000 crore More than ₹40,000 crore: ₹3,000 crore plus 2.5% of the annual consolidated turnover exceeding ₹40,000 crore, or ₹5,000 crore, whichever is lower '- Reg. 23(2)(b): Audit Committee approval required for subsidiary RPTs above ₹1 crore, exceeding lower of 10% of subsidiary turnover or Schedule XII threshold.[[- Reg. 23(2)(c): For subsidiaries without one year audited financials – approval required if RPT exceeds lower of 10% of paid-up capital + securities premium or Schedule XII threshold. • SEBI Circular HO/38/13/11(3)2025-MIRSD-POD/I/1102/2025 dated 24-12-2025 - Simplification and standardization of procedures and document formats for issuance of duplicate securities certificates to enhance ease of doing investment ; applicable where physical original share certificates are lost.
3	**Regulatory updates for Listed entities**	• NSE Circular - Update on single filing system through API-based integration between Stock Exchanges (dated September 12, 2025) Extension of Single Filing System (Regulation 24A(2), SEBI (LODR) Regulations, 2015) - The single filing system has been extended for the Annual Secretarial Compliance Report under Regulation 24A(2) with effect from September 15, 2025.- Currently, integrated filing applies to 1. Integrated Filing (Governance); 2. Reconciliation of Share Capital Audit Report; 3. Meetings of Shareholders and Voting Results and 4. Integrated Filing of Financial Results. From September 15, 2025, the Annual Secretarial Compliance Report will also be part of this integrated filing system, simplifying compliance and reporting. NFRA Circular on Communication between Statutory Auditors and Those Charged with Governance dated 07-01-2026 - Emphasizes effective, structured and timely communication between Statutory Auditors, Audit Committee and Board, including matters relating to audit planning, significant risks, internal controls and audit findings. We are in process to evaluate the circular and required framework.
4	**Business Familiarisation & Operation Familiarisation**	At every quarterly Board Meeting, detailed business presentations are made to the Directors covering the Company's business performance, operational updates, key developments, strategic initiatives, and industry-related matters.

Details of total number of familiarization programmes attended by the Independent Directors

Name of the Independent Director	**2025-2026**			
	May 13, 2025	**July 24, 2025**	**November 05, 2025**	**January 29, 2026**
	Cumulative Time in Minutes	Cumulative Time in Minutes	Cumulative Time in Minutes	Cumulative Time in Minutes
Mr. Rajen Gada	90	90	30	60
Mr. Abbas Contactor	90	90	30	60
Mr. Sunil Kumar Bansal	90	90	30	60
Dr. CA Reeta Shah*	-	-	-	-
Ms. Kashmira Dedhia**	90	90	30	60

* Retired w.e.f. March 27, 2025
**Appointed w.e.f. March 24, 2025