

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

[Pursuant to Regulation 22 and Regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

1. PURPOSE AND OBJECTIVE

The Familiarisation Programme for Independent Directors (“Programme”) has been formulated with the objective of providing Independent Directors with a comprehensive understanding of the Company, its business, operations, industry environment, financial performance, regulatory framework and governance practices.

The Programme is intended to enable Independent Directors to effectively discharge their duties and responsibilities, exercise informed and independent judgement and contribute meaningfully to the deliberations and strategic direction of the Company.

2. INITIAL FAMILIARISATION PROGRAMME

Upon appointment to the Board, every Independent Director shall be provided with an appropriate orientation and familiarisation programme to enable him/her to understand the Company's business, operations, organisational structure and the role, duties and responsibilities of an Independent Director.

The familiarisation programme may include, inter alia, the following:

2.1 Company and Business Overview

The Independent Director shall be briefed on:

- History, background and key milestones of the Company;
- Nature and scope of the Company's business as a software and information technology company;
- Business model, principal products and/or services and key business verticals;
- Major markets and geographical presence of the Company;
- Key business opportunities, challenges and industry trends;
- Organisational structure and management structure;
- Major stakeholders and the Company's relationship with them.

2.2 Financial and Business Performance

- The Independent Director shall be familiarised with:
- Financial performance and key financial indicators of the Company;
- Annual and quarterly financial results;
- Revenue and profitability trends;
- Capital structure and liquidity position;
- Budgeting and financial planning processes;
- Internal financial controls and financial reporting systems;
- Significant investments, loans, guarantees and other financial commitments, wherever applicable; and

- Key business and operational performance indicators.

2.3 Technology, Software and Information Technology Environment

Considering the nature of the Company's business, Independent Directors shall be briefed, to the extent relevant, on:

- The Company's technology and software-related business activities;
- Key technology platforms, products, solutions and service offerings;
- Information technology infrastructure and systems;
- Cybersecurity and information security framework;
- Data protection and privacy-related matters;
- Technology-related risks and mitigation measures;
- Digital transformation and emerging technology trends relevant to the Company's business; and
- Business continuity and disaster recovery mechanisms, wherever applicable.

2.4 Legal and Regulatory Framework

Independent Directors shall be briefed on the applicable legal and regulatory framework governing the Company, including:

- Companies Act, 2013 and rules made thereunder;
- SEBI Act, regulations, circulars and applicable guidelines;
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- SEBI (Prohibition of Insider Trading) Regulations, 2015;
- Applicable provisions relating to related party transactions;
- Corporate governance requirements;
- Code of Conduct applicable to Directors and Senior Management;
- Vigil Mechanism/Whistle Blower mechanism;
- Statutory and regulatory reporting requirements; and
- Other laws and regulations applicable to the Company's business from time to time.

2.5 Roles, Duties and Responsibilities of Independent Directors

The Independent Directors shall be apprised of:

- The criteria of independence prescribed under the Companies Act, 2013 and SEBI LODR Regulations;
- Duties, responsibilities and liabilities of Directors;
- Code for Independent Directors prescribed under Schedule IV to the Companies Act, 2013;
- Fiduciary responsibilities towards the Company and its stakeholders;
- Role and responsibilities of the Board and its Committees;
- Expectations relating to attendance and participation in Board and Committee meetings;
- Confidentiality and appropriate handling of unpublished price sensitive information;
- Related party transactions and conflict-of-interest matters;
- Board evaluation process; and
- Requirements relating to declaration and affirmation of independence.

3. CONTINUOUS FAMILIARISATION PROGRAMME

The Company shall conduct familiarisation programmes on a continuing basis to keep the Independent Directors updated on matters relating to the Company's business and operations and on changes in the applicable legal and regulatory environment.

Such familiarisation may be provided through:

- Presentations made during Board and Committee meetings;
- Periodic management presentations;
- Business and operational updates;
- Financial performance and budget reviews;
- Updates on technology, cybersecurity and information technology risks;
- Updates on legal, regulatory and compliance matters;
- Updates on risk management and internal controls;
- Visits to the Company's offices or other operating locations, wherever considered appropriate;
- Interaction with senior management and functional heads; and
- Circulation of relevant regulatory updates, industry developments and other information considered useful for the effective discharge of their duties.

4. FAMILIARISATION THROUGH BOARD AND COMMITTEE MEETINGS

Independent Directors shall have the opportunity to interact with the Company's senior management and functional personnel through Board and Committee meetings.

Presentations and discussions may cover, inter alia:

Area	Key Topics	Mode
Company & Organisation	Corporate structure, business profile, organisational structure and shareholding pattern	Board/Committee Meeting
Business & Operations	Business model, software/IT operations, products and services, market developments and operational performance	Board/Committee Meeting
Finance	Financial results, performance, budgeting, liquidity and capital structure	Board/Committee Meeting
Technology & Cybersecurity	Technology environment, IT infrastructure, cybersecurity, data protection and technology risks	Board/Committee Meeting
Legal & Regulatory Compliance	Applicable laws, SEBI regulations, corporate governance and regulatory developments	Board/Committee Meeting
Risk Management	Key business risks, risk management framework and mitigation measures	Board/Committee Meeting
Governance	Board effectiveness, Committee functioning, related party transactions, vigil mechanism and internal controls	Board/Committee Meeting

5. REGULATORY AND CORPORATE GOVERNANCE UPDATES

The Company shall periodically provide Independent Directors with updates on significant amendments to the Companies Act, SEBI regulations, stock exchange requirements and other applicable laws and regulations relevant to the Company and their role as Independent Directors.

Independent Directors may also be provided with relevant circulars, notifications, guidance notes and other regulatory communications issued by statutory and regulatory authorities.

6. FAMILIARISATION REGARDING RISK MANAGEMENT AND INTERNAL CONTROLS

Independent Directors shall be familiarised with the Company's risk management framework, key business risks and measures adopted by the Company for identification, assessment, monitoring and mitigation of such risks.

The Independent Directors shall also be apprised of the Company's internal financial controls, internal control systems, compliance framework and processes for monitoring the effectiveness of such controls.

7. MEETING OF INDEPENDENT DIRECTORS

The Independent Directors shall meet separately, without the presence of:

- Non-Independent Directors; and
- Members of the management,

as required under applicable laws and regulations, to, inter alia, review the performance of Non-Independent Directors and the Board as a whole, assess the quality, quantity and timeliness of the flow of information between the management and the Board, and discuss such other matters as may be required under applicable law.

8. RESPONSIBILITY OF INDEPENDENT DIRECTORS

The Independent Directors shall make reasonable efforts to attend the familiarisation programmes and actively participate in discussions and presentations provided by the Company.

The Company shall facilitate such programmes in a manner that enables Independent Directors to effectively understand the Company's business, operations, risks, governance framework and regulatory environment.

9. DISCLOSURE OF FAMILIARISATION PROGRAMME

In accordance with Regulation 46(2) of the SEBI LODR Regulations, the details of familiarisation programmes imparted to Independent Directors, including the following information, shall be disclosed on the Company's website:

- Number of programmes attended by Independent Directors;
- Number of hours spent by Independent Directors in such programmes; and
- Other relevant details as required under applicable law.

The Company shall maintain appropriate records of the familiarisation programmes conducted during the financial year for the purpose of making the required disclosure.

10. REVIEW OF THE PROGRAMME

The Board of Directors may review the Familiarisation Programme from time to time and make such modifications or amendments as may be considered necessary to ensure that the Programme remains relevant and effective and is aligned with applicable statutory and regulatory requirements.

DETAILS OF FAMILIARISATION PROGRAMMES IMPARTED TO INDEPENDENT DIRECTORS

Financial Year 2025-26

During the financial year 2025-26, familiarisation programmes were conducted for the Independent Directors through presentations and discussions held during Board and Committee Meetings.

The programmes covered areas including:

- Overview of the Company's business and operations;
- Financial performance and financial position of the Company;
- Business and operational developments;
- Applicable legal and regulatory framework;
- Corporate governance and compliance matters;
- Risk management and internal control framework;
- Technology, information technology and cybersecurity-related matters, as applicable; and
- Duties, responsibilities and obligations of Independent Directors.

FY 2024-25

During the financial year **2024-25**, **2 familiarisation programmes** were attended by the Independent Directors through presentations and discussions held during the meetings of the Board of Directors and its Committees.

The programmes, inter alia, covered Business and Industry Updates, Financial Performance and Treasury matters, Legal and Regulatory Compliance, Risk Management, Corporate Governance and other matters relevant to the Company's business and operations, enabling the Independent Directors to gain a better understanding of the Company's business, regulatory environment and their roles and responsibilities.

The Independent Directors spent approximately **3 hours** in such familiarisation programmes during the financial year.

FY 2025-26

During the financial year **2025-26**, **2 familiarisation programmes** were attended by the Independent Directors through presentations and discussions held during the meetings of the Board of Directors and its Committees.

The programmes, inter alia, covered Financial Performance and Treasury matters, Legal and Regulatory Compliance, Risk Management, Corporate Governance, Business and Operational Updates, and matters relating to the Company's software and information technology business, along with other matters relevant to the effective discharge of the duties and responsibilities of Independent Directors.

The Independent Directors spent approximately **3 hours** in such familiarisation programmes during the financial year.

Particulars	During FY 2025-26	Cumulative up to FY 2025-26
a) Number of programmes attended by Independent Directors	2	4
b) Number of hours spent by Independent Directors in such programmes	3 hrs	6 hrs

Mode of Programme: Board and Committee Meetings Approximate time spent: 3 hours per Independent Director during the financial year 2025-26.