



FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

POLSON LTD

1. PREAMBLE

Pursuant to the provisions of Regulation 25(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Schedule IV of the Companies Act, 2013, the Company shall familiarize its Independent Directors with the Company, their roles, rights, responsibilities, business model and the industry in which the Company operates.

This Policy has been adopted by the Board of Directors of the Company to comply with the aforesaid regulatory requirements.

2. OBJECTIVE

The Familiarisation Programme aims to:

- familiarize Independent Directors with the Company's business, operations and industry;
- provide insight into their roles, rights, responsibilities and duties;
- update Directors on changes in applicable laws, regulations and governance practices;
- enable Independent Directors to contribute effectively in Board deliberations and decision making.

3. APPLICABILITY

This Policy shall apply to all Independent Directors of the Company.

4. FAMILIARISATION PROGRAMME

The Company shall conduct familiarisation programmes for Independent Directors through various initiatives including:

a) At the time of appointment:

- overview of the Company's business and operations;
- organization structure and governance framework;
- roles, responsibilities and liabilities of Independent Directors;
- statutory and regulatory compliances.

b) Ongoing familiarisation:

- business and industry updates;
- quarterly and annual financial performance;
- strategic plans and risk management framework;
- changes in regulatory environment;



- operational visits and interaction with senior management.

5. MODE OF FAMILIARISATION

The Familiarisation Programme may be conducted through:

- presentations at Board/Committee meetings;
- meetings with senior management personnel;
- circulation of documents, reports and internal policies;
- plant/site visits;
- workshops, seminars and external programmes.

6. DISCLOSURE

In accordance with Regulation 46 of the SEBI Listing Regulations, the Company shall disclose this Policy on its website.

The details of familiarisation programmes imparted to Independent Directors, including number of programmes attended and cumulative hours spent, shall also be disclosed on the website of the Company and a web link thereto shall be provided in the Annual Report.

7. REVIEW OF POLICY

The Board of Directors reserves the right to amend, modify or review this Policy in whole or in part at any time, in accordance with applicable laws.

8. EFFECTIVE DATE

This Policy shall be effective from 14.05.2026.

For and on behalf of

Polson Ltd

Director

Date: 14.05.2026

Place: Mumbai