



**EMERALD LEISURES LIMITED**  
**Familiarization Programme for Independent Directors**  
(Last reviewed by the Board on May 18, 2026)

**1. Preamble:**

The Regulation 25 (7) and Regulation 46 (2) (i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 stipulates that:

- a) The Company shall familiarize the Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through various Programmes.
- b) The details of such familiarization Programmes shall be disclosed on the Company's website and a web link thereto shall be given in the Annual Report.

**2. Purpose**

The purpose of this programme is to enable Independent Directors to understand the Company's business, governance framework and regulatory environment.

**3. Responsibility**

The Company Secretary or Compliance Officer shall be responsible for administering this programme.

**4. Initial familiarization**

At the time of appointment, Independent Directors shall be provided with relevant documents including Charter, policies, Code of Conduct, etc.

**5. Site visits / business exposure**

Independent Directors may be taken on site visits to operational locations.

**6. Familiarization Process**

- a) The Company shall through its Executive Directors/Senior Managerial Personnel conduct Programmes/presentations periodically to familiarize the Independent Directors with the strategy, operations and functions of the Company;
- b) Such Programmes will provide an opportunity to the Independent Directors to interact with the senior leadership team of the Company and help them to understand the Company's strategy, business model, operations, service and product offerings, markets, organization structure, finance, human resources, technology, quality, facilities and risk management and such other areas as may arise from time to time;
- c) the Programmes shall also familiarize the Independent Directors with their roles, rights

and responsibilities;

- d) The Company may circulate news and articles related to the industry on a regular basis and may provide specific regulatory updates from time to time; and
- e) The Company may conduct an introductory familiarization programme, when a new Independent Director comes on the Board of the Company.

#### **7. Programme and Disclosure**

Familiarization programme will be conducted on a periodic basis and as required during the year. The details of familiarization programmes, including number of programmes attended and hours spent, shall be disclosed on the website of the Company in accordance with applicable laws.

#### **8. Review of the Programme**

The Board will review the familiarization programme of Independent Directors and review the programme periodically and make necessary modifications in line with regulatory requirements.