KABRA COMMERCIAL LIMITED

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

Preamble In accordance with Regulation 25(7) read with Regulation 46(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company shall familiarise the independent directors with the Company, their roles, rights and responsibilities in the Company, nature of the industry in which the Company operates, the business model of the Company, etc. through various programmes. Purpose and Objectives The familiarization programme helps the independent directors not only to have greater insight into the Company's business but also contributes effectively in decision making at Board and Board Committees meetings.

Overview of the Familiarisation Programme

1. Familiarisation upon induction of new independent directors

➢ At the time of appointment, an appointment letter incorporating the role and duties, tenure of appointment, evaluation process, availability of directors and officers liability insurance, details regarding remuneration is given to the Directors.

➢ The Company conducts a well-structured induction programme for orientation and training of new directors which includes one-to-one interactive sessions with the executive directors, management council members, selected business/functional heads, and may also include plant visits.

➢ New independent directors are provided with an induction kit which includes a presentation on details about the Company, copies of Annual Report of last three years.

2. Continual Familiarisation Programme

➢ Presentations on business units/subsidiary companies, business performance, operations, finance, risk management framework, etc. are made to the Directors from time to time as part of the board discussions where independent directors get an opportunity to interact with the senior leaders of the Company.

➢ Active communication channel between executive directors and independent directors is ensured, this allows the independent directors to raise a query, seek clarifications for enabling a better understanding of the Company and its various operations.

➢ Visit to Company's plants and R&D facilities are organised, as required.

➢ Board Members are regularly updated regarding key developments in the Company and on any important regulatory amendments applicable to the Company.

➢ Meeting of the auditors with independent directors are held to discuss Company's affairs without the presence of management.

➢ Strategy board meeting is convened on an annual basis for a detailed deliberation on the Company's strategies.

➢ Learning and development sessions for Board Members are conducted by external speakers on relevant business topics such as coal sector updates, competition updates, etc.

3. Miscellaneous

The details of the familiarisation programme shall be uploaded on the website of the Company and a web link of the same shall also be provided in the Annual Report of the Company.

The Nomination and Remuneration Committee shall monitor and periodically review the familiarisation programme and approve changes if any.

The Chief Financial Officer and the Company Secretary are jointly authorised to amend this programme to give effect to any changes/amendments notified by the Ministry of Corporate Affairs or SEBI. The amended programme shall be placed before the Nomination and Remuneration Committee for noting and ratification.

Particulars	**During FY 2025-26**	**Cumulative till date**
Number of familiarization programmes attended	1	4
Number of hours spent	1 hours	4 hours