

Familiarization Program for Independent Directors

Policy	Familiarization Program for Independent Directors	Date of Adoption	10th January, 2022
Policy No.	HEIL/FIN/POL/2025/007/01	Effective Date	10th January, 2022, as amended from time to time
Issuing Authority	Board of Directors	Date of last Modification	6th November, 2025

1. TITLE

1.1 This policy shall be called the ‘Familiarization Program for Independent Directors’.

2. OBJECTIVE

2.1 The Companies Act, 2013, read with the rules thereunder, as amended (the “**Companies Act**”) read with Regulation 25(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“**SEBI Listing Regulations**”) places increased responsibilities on independent directors of the Company. In order to enable the independent directors to fulfil their responsibilities efficiently and effectively, a familiarisation program (“**Program**”) has been put in place by the Harsha Engineers Limited (the “**Company**”) to assist them understand details about the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc.

3. FAMILIARIZATION PROCESS

3.1 The Company conducts orientation programs / presentations / training sessions, periodically at regular intervals, to familiarize the independent directors with the strategy, operations and functions of the Company.

3.2 Such orientation programs / presentations / training sessions 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, group structure, operations, service and product offerings, markets, organization structure, finance, human resources, technology, quality, facilities, risk management strategy, governance policies, designated channels for flow of information and such other areas as deemed necessary.

3.3 The programs / presentations also familiarize the independent directors with their roles, rights and responsibilities.

3.4 The Company may include such other details and information, as required, during the

introductory familiarization program / presentation, when a new independent director comes on the Board of the Company.

4. PROGRAMME AND DISCLOSURE:

4.1 The Programme will be conducted “as needed” basis during the year.

4.2 As and when the Programme is conducted the same will be disclosed on the website of the Company and a web link thereto shall also be given in the annual report of the Company.

5. GENERAL, REVIEW & AMENDMENT

The Programme shall be reviewed annually and as and when required due to changes in applicable laws, regulations, or organizational priorities. The review aims to ensure continued relevance, effectiveness, and alignment with best practices. The outcomes of such reviews shall be documented, and any necessary changes shall be promptly implemented.