PALM JEWELS LIMITED

FAMILIARIZATION PROGRAMME OF INDEPENDENT DIRECTORS

Introduction

We, at Palm Jewels Limited, believe that a well-informed Board contributes significantly and is able to effectively discharge its role of trusteeship in a manner that fulfills stakeholders' expectations. Thus, the Company has put in place an adequate mechanism to familiarize its Independent Directors about the Company, its products, the industry and business model of the Company and its group companies. In addition, the Company also undertakes various initiatives on a continuous basis to update the Independent Directors about the ongoing events and developments relating to the Company and significant changes in the regulatory environment, etc.

1. Initial Familiarization

The Independent Directors are provided with an overview of the requisite criteria of Independence, appointment letters containing roles, rights, duties and responsibilities of directors, MoA & AoA, Annual Reports, the code of conduct and Insider Trading Regulations, disclosure and business interests, nature of industry and business model of the Company, organizational chart of the Company including profile of other Directors & Senior Executives of the Company and policies of the Company and other important regulatory aspects as relevant for directors.

2. Ongoing Familiarization

In pursuit of this, the Independent Directors of the Company are apprised, at the Board Meetings of the Company, by the Managing Director and/or Whole-time Directors about the company operations, market share, governance, internal control processes and other relevant matters including strategy, important developments in various business divisions and new initiatives undertaken by the Company. Also, other Senior Management Personnel make presentations to them on relevant topics including business, markets, controls, changes in the regulatory framework and business environment having an impact on the Company or such other matters as may be asked by them.

Also, the Board holds Strategic Review Meeting(s) to review the corporate strategy including future plan of action for the Company including setting up corporate performance objectives. The Directors also generally meet for reviewing the businesses of the Company a day prior to the official Board Meetings.

FAMILIARIZATION PROGRAMME IMPARTED BY THE COMPANY DURING THE YEAR ENDED 31ST MARCH, 2026

Name of the Director	Designation	No. of Programmes Attended		Minimum No. of Hours Spent at the Training during the Programmes		Other Details
		During FY 2025-26	Cumulative Since Appointment	During FY 2025-26	Cumulative Since Appointment	
Mr. Mitkumar Dipakkumar Shah	Non-Executive – Independent Director, Chairperson	2	12	4	24	The number of hours spent does not include time spent in Committee Meetings, management of Investee companies & interactions with the Company management without an official forum.
Mr. Hetkumar Devendrakumar Shah	Non-Executive – Independent Director	2	4	4	8	The number of hours spent does not include time spent in Committee Meetings, management of Investee companies & interactions with the Company management without an official forum.
Mr. Jheel Mayankbhai Shah	Non-Executive – Independent Director	2	4	4	8	The number of hours spent does not include time spent in Committee Meetings, management of Investee companies & interactions with the Company management without an official forum.