

Kosha

Fine Jewels Ltd.

(Formerly known as Kosha Fine Jewels Pvt. Ltd.)

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Familiarization Program (“the Program”) for Independent Directors of “KOSHA FINE JEWELS LIMITED” (FORMERLY KNOWN AS KOSHA FINE JEWELS PRIVATE LIMITED) (“the Company”) has been adopted by the Board of Directors pursuant to Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

1. PURPOSE AND OBJECTIVE

In view of the provisions of Schedule IV to the Companies Act, 2013 (“the Act”) read with the provisions of Regulation 25(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Listing Regulations”), every listed company is required to familiarize its Independent Directors through various programmes about the listed entity and place the details of the same on its website. These programmes shall include the following:

- a) nature of the industry in which the listed entity operates;
- b) business model of the listed entity;
- c) roles, rights, responsibilities of independent directors; and
- d) any other relevant information.

These Familiarization Programmes are aimed to familiarize the independent directors with the Company, their roles / responsibilities in the Company, nature of industry in which the Company operates and business model of the Company by imparting suitable training sessions. These programmes enable the Independent Directors to understand the Company’s business in depth and facilitate their active participation in managing the Company.

The Policy provides the basic insights into the Company to enable the Independent Directors to understand the Company’s business in depth that would facilitate their active participation in managing the affairs of the Company.



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2. FAMILIARIZATION PROCESS

1. The Company shall through its Executive Directors / Senior Managerial Personnel conduct programs / presentations periodically to familiarize the Independent Directors with the strategy, operations and functions of the Company.
2. The program essentially has two broad components - technical and behavioral. The technical component shall enable the participants to understand Company business, strategies, industry dynamics and its growth plans and prepare them for an active role in Company. The behavioral component shall empower the participants to understand board procedures and help them to be effective in board activities. The Program also aims to offer a conceptual framework based upon current expectations which require the Independent Directors to adhere to a code and standard of ethics and integrity for fulfillment of their responsibilities in a professional and faithful manner to promote confidence of the investor community particularly minority shareholders, regulatory authorities and the stakeholders at large.
3. The program shall be conducted in such manner as to facilitate and convenience the Independent Directors and enable them to attend the same in view of their busy schedules.
4. 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
5. The Company may conduct an introductory familiarization program / presentation, when a new Independent Director comes on the Board of the Company.

3. DISCLOSURE OF THE POLICY

This policy shall be uploaded on the Company's website for public information and



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a web link for the same shall also be provided in the Annual Report of the Company.

4. **REVIEW OF THE PROGRAM**

The board will review this program and make revisions as may be required.

**For Kosha Fine Jewels Limited
(Formerly known as Kosha Fine Jewels Private Limited)**

V.N. Kothari
Viral Navinchandra Kothari
Managing Director
DIN: 09011478



Place: Mumbai
Date: 22/09/2025