FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

Background

In terms of Regulation 25(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Company has adopted a Familiarization Programme for its Independent Directors with the objective of familiarizing them with the Company, its business, operations, industry, business model, strategic plans, their roles, rights, responsibilities, and the regulatory environment in which the Company operates.

The details of the Familiarization Programme are available on the Company's website.

Familiarization Process

The Company familiarizes its Independent Directors with their roles, rights, responsibilities and duties through the Letter of Appointment, presentations, business updates, policies and other relevant documents.

Independent Directors are provided with all necessary information to enable them to understand the Company's business, operations, industry, governance framework and regulatory environment. They have unrestricted access to the Company's management and are encouraged to seek clarifications and interact with senior management whenever required.

The Company also organizes visits to its manufacturing facilities to provide Independent Directors with an understanding of its operations and business processes.

The Familiarization Programme is designed to provide Independent Directors with an understanding of:

- the Company's business model, strategy and operations;
- the nature of the industry in which the Company operates;
- the organizational structure and governance framework;
- their roles, responsibilities, rights and duties under the Companies Act, 2013, SEBI Listing Regulations and other applicable laws;
- the roles and responsibilities of the Board and its Committees;
- the Company's internal control systems and risk management framework; and
- key statutory, regulatory and governance requirements applicable to the Company.

Continuous Familiarization

The Board receives periodic presentations and updates covering, inter alia:

- business strategy and long-term objectives;
- operational performance and manufacturing activities;
- financial performance and budgets;
- loans, investments, guarantees and other significant financial matters;
- related party transactions;

- internal financial controls and risk management systems;
- internal audit observations and corrective actions;
- performance evaluation of the Board, Committees and Directors;
- corporate governance framework and Board policies;
- amendments to the Companies Act, 2013, SEBI Listing Regulations and other applicable laws and regulations; and

Access to Information & Opportunity to Interact

• They have freedom to interact with the Company's Management which happens generally prior to/during Board/Committee Meetings.

• They also have the opportunity to meet without the presence of any management personnel where they can informally discuss the matters pertaining to the Company and put forward their combined views to the Chairman.

Details of Familiarization Programmes imparted to Independent Directors of MIRC Electronics Limited ('The Company') are as follows:

Following are the details of the familiarization programmes:

Sr. No	Date of Programme	Topics Covered
1	10.08.2023	Strategy and operations
2	14.05.2024	Finance, Strategy and operations
3	02.09.2024	Company Policies and Management of the Company
4	20.05.2025	Risk Management
5	11.02.2026	Finance, Strategy and operations

Details of attendance of Independent Directors in Familiarization Sessions are as follows:

Sr. No.	Name of Independent Director	No. of sessions attended	No. of hours spent in the sessions attended	Cumulative no. of hours as on 31st March, 2026
1	Mr. Arvind Sharma	2	Minimum 1 hour per session	2
2	Ms. Mohita Arora	5	Minimum 1 hour per session	5
3	Ms. Nandini Mansinghka	4	Minimum 1 hour per session	4
4	Mr. Milind Pokle	3	Minimum 1 hour per session	3

Compliances & Disclosures

The Company provides regular updates on relevant provisions including changes in Company Law, Securities Law, Listing Regulations and applicable laws to ensure that its Independent Directors are kept abreast on these regulations.