SIMMONDS MARSHALL LIMITED

Registered Off: C-4/1, Phase II, Chakan, MIDC, Pune - 410501
CIN: L29299PN1960PLC011645
Web: www.simmondsmarshall.com
Phone: 91-22 6633-7425 -, Fax: 91-22 6633 7433-,
Email: secretarial@simmondsmarshall.com

DETAILS OF FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS FOR FY 2025-2026:

In terms of Regulation 25(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulations), the Company, through various programmes, is required to familiarize its independent directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc.

Details of familiarization programmes imparted to Independent Directors during Financial 2025-2026 have been listed below.

1. SEBI has issued circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, regarding Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions. The listed entities, from the effective date of this Circular, shall follow the aforesaid RPT Industry Standards to ensure compliance with Part A and Part B of Section III-B of the Master Circular read with Regulation 23(2), (3) and (4) of LODR Regulations. This circular shall come into effect from September 01, 2025.

2. SEBI Master Circular dated November 11, 2024, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, required listed entities to follow "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", formulated by Industry Standards Forum.

3. MCA issued Circular No. 06/2025 — Filing Relief & Deadline Extension dated October 16, 2025 allowed companies to file Annual Financial Statements and Annual Returns for FY 2024-25 without additional fees up to 31 December 2025 in view of the MCA-21 V3 portal transition. This relief is operationally important for compliance teams though it does not extend AGM statutory deadlines under the Companies Act, 2013.

4. SEBI has issued notification F. No. SEBI/LAD-NRO/GN/2025/273 dated November 18, 2025, regarding further amendment to the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015.

5. MCA Amendment to Director KYC Compliance Framework effective from March 31, 2026 shifting from annual DIR-3 KYC to a three-year cycle and introducing a simpler intimation requirement. This reduces regulatory burden on directors and compliance functions.

6. API-Based Single Filing System Extended to Integrated Filing dated January 03, 2026 Stock exchanges extended the Single Filing System through API-based integration to cover Integrated Filing (Financials) under Regulation 33 of SEBI (LODR) Regulations, 2015 — meaning listed entities can file once and have disclosures automatically shared with both exchanges, reducing duplicate filings and compliance overhead. Key filings now covered include Integrated Filing (Financials), Integrated Filing (Governance), Annual Secretarial Compliance Report, Shareholders' Meeting & Voting Results, and Reconciliation of Share Capital Audit Reports.

7. SEBI Master Circular on LODR Compliance — Consolidation 2026 dated January 30, 2026 SEBI issued an updated Master Circular consolidating all Listing Obligations and Disclosure Requirements (LODR) circulars. This serves as a current, single authoritative reference on governance, financial reporting, continuous disclosures, related party transactions and other compliance requirements for listed entities under LODR.

These programmes / presentations were part of Board / Committee meetings held during the financial year 2025-2026.

Date of Program	**Details of Program**	**Hours**
06.02.2026	Programme/Presentations on following topics: 1. Various disclosures in compliance with Listing Regulations as per SEBI (LODR), Regulations, 2015; 2. Various disclosures in compliance with PIT & SAST Regulations and their amendments; 3. Discussion on Safety, Health and Environment initiatives, approvals etc;	 1 hour 1 hour ½ hour

	4. Compliance Status with respect to Code of Conduct, Corporate Disclosure Practices, Operations and Regulatory scenario; 5. Development of strategies and future business plans, Implementation of policies and procedures;	½ hour 1 hour
Total		**4 hours**

The Company inter-alia conducted following programmes / presentations from time to time to familiarise the Independent Directors about the Company.

- Business Strategy / Plan of the Company
- Updates on borrowing programme and liquidity position of the Company
- New initiatives and strategic decisions regarding the Company and its business
- Major regulatory updates and its impact on the Company
- Safety, Health and Environment initiatives
- Key amendments introduced by SEBI (LODR) Regulations, 2015.
- Key amendments in Companies Act, 2013 and Rules made thereunder.