

BOARD FAMILIARISATION PROGRAMME ENTERO

Date: 11th December 2023

Topics to be covered:

➤ Overview of corporate governance framework applicable to a listed company.

1. Composition and diversity of the Board
2. Duties, responsibilities, and liabilities of Directors and KMPs
3. Role and responsibilities of the Board, Audit Committee, Nomination and Remuneration Committee, Risk Management Committee and Stakeholder Relations Committee in the Company
4. Expectation around transparency, completeness, and timeliness of disclosures and reporting
5. Expectations around the Digital agenda and Cyber-security
6. ESG approach/philosophy and Business Responsibility and Sustainability Reporting
7. Rights of public shareholders
8. Enhanced regulatory oversight, stringent penalties, role of media and reputational risks
9. Shareholder activism and proxy advisors

➤ Key compliance obligations under LODR:

1. Mandatory policies
2. Periodic compliance obligations for e.g., disclosure of financial information, corporate governance and other key aspects.
3. Compliance obligations in fund raising and M&A activity

➤ Compliance obligations in relation to Related Party Transactions:

1. Wider definition of related parties and related party transactions
2. Approval and disclosure requirements for different types of transactions and relevant thresholds
3. Roles and responsibilities of the compliance officer, Board, Audit Committee, KMPs and senior management
4. Penal implications for non-compliance

➤ Compliance obligations in respect of reporting of material events and information under Regulation 30 of LODR:

1. Types of events covered and timelines for reporting
2. Determination of materiality of events and impact on listed company
3. Nature of information to be disclosed for different type of events
4. Roles and responsibilities of Directors, KMPs and senior management
5. Nuances, Industry practices and informal guidance from SEBI

➤ **Compliance obligations in respect of insider trading under SEBI PIT Regulations:**

1. Meaning of UPSI (unpublished price sensitive information)
2. Trading restriction for promoters, directors, KMPs and other connected persons
3. Compliance obligations on the promoters, directors, KMPs and other connected persons, and the company
4. Cases involving non-compliances and approach for handling such cases
5. Roles and responsibilities of directors, KMPs and compliance officer
6. Recent SEBI rulings/case studies

➤ **Disclosure obligations on the promoters under SEBI takeover code.**

➤ **Compliance of Secretarial Standard.**

During the FY 2023-24

	During the year FY 2023-24	On a Cumulative basis till date
Number of programmes attended by independent directors*	1 (One)	1 (One)
Number of hours spent by independent directors in such programmes	4 hours	4 hours

**Independent Directors were appointed on 25th August, 2023.*

BOARD FAMILIARISATION PROGRAMME ENTERO

Date: 21st March 2025

Topics to be covered:

INDUSTRY STANDARDS ON “MINIMUM INFORMATION TO BE PROVIDED FOR REVIEW OF THE AUDIT COMMITTEE AND SHAREHOLDERS FOR APPROVAL OF A RELATED PARTY TRANSACTION”

The key aspects of the RPT Industry Standards

1. Specifies the minimum information, based on certain value-based parameters, to be provided to:
 - The Audit Committee for review and approval (including ratification) of RPTs
 - The shareholders for consideration of RPTs.
2. Provide a certification from the CEO, CFO, or any Key Management Personnel (KMP) and from every promoter director
3. Disclosures are categorised as comprehensive, limited, or minimum, depending on the nature of the transaction and its value
4. Provides an Applicability Matrix for approvals and disclosures
5. This standardised information must be included in:
 - The Audit Committee meeting agenda
 - The meeting minutes with recorded comments

➤ **Understanding of term ‘Ordinary Course of business’**

During the FY 2024-25

	During the year FY 2024-25	On a Cumulative basis till date
Number of programmes attended by independent directors	1 (One)	2 (Two)
Number of hours spent by independent directors in such programmes	2 hours	6 hours