

STANDARD OPERATING PROCEDURE (SOP) FAMILIARIZATION PROGRAMME IMPARTED TO INDEPENDENT DIRECTORS CALIFORNIA SOFTWARE COMPANY LIMITED

1. PREAMBLE

This SOP relating to Familiarization Programme for Independent Directors has been formulated by California Software Company Limited in accordance with SEBI LODR Regulations, Companies Act, 2013, and corporate governance best practices.

2. OBJECTIVES

- Familiarize Independent Directors with business operations and strategy
 - Enhance understanding of governance and compliance framework
 - Provide updates on industry trends and technology initiatives
 - Enable effective participation in Board deliberations
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3. APPLICABILITY

This SOP applies to existing and newly appointed Independent Directors and Board Committees where applicable.

4. FAMILIARIZATION FRAMEWORK

- Company overview and business model
 - Industry and market developments
 - Financial and operational performance
 - Governance framework and compliance systems
 - Risk management and internal controls
 - Technology and AI initiatives
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5. MODE OF PROGRAMMES

- Board meetings
 - Committee meetings
 - Management presentations
 - Workshops and seminars
 - Interactive sessions
 - Online and virtual programmes
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6. ROLE OF THE BOARD

The Board shall oversee implementation of the familiarization framework and periodically review programme effectiveness.

7. ROLE OF NRC

The Nomination and Remuneration Committee may review programme structure, governance alignment, and effectiveness.

8. ROLE OF MANAGEMENT

Senior Management Personnel shall conduct presentations, provide business updates, and support Independent Directors in understanding Company operations.

9. ROLE OF COMPANY SECRETARY

The Company Secretary shall coordinate programmes, maintain records, ensure disclosures, and support governance compliance.

10. RECORD MAINTENANCE

The Company shall maintain records of programme schedules, attendance, presentation materials, hours attended, and cumulative programme details.

11. DISCLOSURES

The Company shall disclose familiarization programme details, attendance, and number of hours spent by Independent Directors in Annual Reports and website disclosures.

12. REVIEW OF PROGRAMMES

The Board and NRC may periodically review effectiveness, participation, and additional learning requirements.

13. ETHICS, CONFIDENTIALITY & COMPLIANCE

Independent Directors shall maintain confidentiality, comply with insider trading regulations, and adhere to governance and ethical standards.

14. REVIEW & AMENDMENT

This SOP may be reviewed and amended periodically by the Board and NRC based on regulatory and governance requirements.

15. EFFECTIVE DATE

This SOP shall come into effect upon approval by the Board of Directors of California Software Company Limited.

APPROVAL

Approved by the Board of Directors of California Software Company Limited.

Revised Date: April 10, 2026

Place: Chennai, Tamil Nadu, India

Chairman / Managing Director
Authorized Signatory