

The Disclosures in compliance with clause 14 of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 for F.Y ended 31st March, 2026:

Particulars	ESOP-2013	ESOP-2016
A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including:		
a. Date of Share holders' approval	30-09-2013 1 st Amendment of Scheme 02-08-2014 through postal ballot and 2 nd Amendment of Scheme 25-06-2025 at an EGM.	10-09-2016
b. Total number of options approved under ESOP	20 Lakhs (10 Lakhs for company & 10 Lack for subsidiary company)	8 Lakhs (4 Lakhs for company & 4 Lack for subsidiary company)
c. Vesting requirements	Vesting over a period of 1 to 3 years from date of grant Based on time. End of Year 1 - 30% End of Year 2 - 30% End of Year 3 - 40%	Vesting over a period of 1 to 3 years from date of grant Based on time. End of Year 1- 30% End of Year 2- 30% End of Year 3- 40%
d. Exercise price ~~or pricing formula~~	Rs. 10/- (Nominal Value)	Rs. 10/- (Nominal Value)
e. Maximum term of options granted	not more than three years from the grant date of such options	not more than three years from the grant date of such options
f. Source of shares (Primary, Secondary or Combination)	Primary	Primary
g. Variation in terms of options	The terms of the options were amended pursuant to the approval of the members at the EGM held on June 25, 2025, to provide for an exercise period of 60 months (5 years) from the date of vesting.	NIL

Method used to account for ESOS-Intrinsic or fair value:		
Where the company opts for expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company shall also be disclosed:	NA	NA
Option movement during the year (For each ESOS):		
a. Number of options outstanding at the beginning of the period	1199200	NIL
b. Number of options granted during the year	136600	NIL
c. Number of options forfeited / lapsed during the year	8988	NIL
d. Number of options vested during the year	73237	NIL
e. Number of options exercised during the year	90483	NIL
f. Number of shares arising as a result of exercise of options	90483	NIL
g. Money realized by exercise of options (INR), if scheme is implemented directly by the company	Rs. 9,04,830	NIL
h. Loan repaid by the Trust during the year from exercise price received	NA	NIL
i. Number of options outstanding at the end of the year	1108717	NIL
j. Number of options exercisable at the end of the year	NIL	NIL
Weighted average fair value of options granted during the year whose:		
a. Exercise price is equals to market price	NA	NA
b. Exercise price is greater than price	NA	NA
c. Exercise price is lesser than market price	Rs. 9,04,830 (90483 shares issued at Rs. 10/- Per share)	NA
Weighted average exercise price of options granted during the year whose:	NA	NA
a. Exercise price is equal to market price	NA	NA
b. Exercise price is greater than market price	NA	NA
c. Exercise price is lesser than market price	Rs. 10/- per share	NA
Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to - senior managerial personnel;		
	NIL	NIL

any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year; and	NIL	NIL
Identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant	NIL	NIL
A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:		
the weighted-average values of share price, exercise price, expected volatility, expected option life, expected dividends, the risk-free interest rate and any other inputs to the model;	NA	NA
the method used and the assumptions made to incorporate the effects of expected early exercise;	NA	NA
how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	NA	NA
whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	NA	NA
Disclosures in respect of grants made in three years prior to IPO under each ESOS		
Until all options granted in the three years prior to the IPO have been exercised or have lapsed, disclosures of the information specified above in respect of such options shall also be made.	NA	NA