

Disclosure pursuant to Regulation 14 of SEBI (Share Based Employee Benefits and Sweat Equity) Regulation, 2021 as on March 31, 2026.

A. Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.

Please refer the paragraph on Share-based payments disclosed in Note no 45 forming part of the Standalone of the Consolidated financial statements of the Company for the year ended March 31, 2025.

B. Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Accounting Standard 20 -Earnings Per Share' issued by Central Government or any other relevant accounting standards as issued from time to time.

Diluted EPS for the Consolidated Financial Statements for the Financial Year ended March 31, 2026 is Rs. 44.96 and for Standalone Financial Statements for the Financial Year ended March 31, 2026 is Rs. 45.13.

C. Details related to Employee Stock Option Scheme (ESOS):

i) Description of each ESOS that existed at any time during the year , including the general terms and conditions of each ESOS, including-

Particulars	ESOP 2017	ESOP 2021	ESOP 2023	ESOP 2025
Date of shareholders' approval	January 31, 2018 and subsequent amendments	July 26, 2021 and subsequent amendments	July 18, 2023	July 28, 2025
Total number of options approved under ESOS	The maximum number of options that may be granted pursuant to ESOP 2017 shall not exceed 10,22,000 equity shares of Rs. 5 each.	The maximum number of options that may be granted pursuant to ESOP 2021 shall not exceed 53,01,688 equity shares of Rs. 5 each.	The maximum number of options that may be granted pursuant to ESOP 2023 shall not exceed 33,53,450 equity shares of Rs. 5 each.	The maximum number of options that may be granted pursuant to ESOP 2025 shall not exceed 26,60,000 equity shares of Rs. 5 each.
Vesting requirements	The Vesting shall commence any time after the expiry of one year from the date of grant of Options to the Eligible Employee and could, as may be determined by the Nomination & Remuneration Committee from time to time, extend up to five years from the date of the Grant of the Options.			
Exercise price or pricing formula	Exercise price will be Market Price of each share as on the date of grant			
Maximum term of options granted	All the options vested shall be exercised within a period of 5 years and 3 months from the date of first vesting			
Source of shares (primary, secondary or combination)	Primary			
Variation in terms of options during the year	Amended in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulation, 2021			Not Applicable

ii) Method used to account for ESOS - Intrinsic or fair value.

Fair value method determined based on Black-Scholes model.

- iii) 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 been if had 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.

Not Applicable.

iv) Option movement during the year for each ESOS:

For ESOP 2021*:

Particulars	Details
Number of options outstanding at the beginning of the period	32,92,782
Number of options granted during the year	42,000
Number of options forfeited / lapsed during the year	53,400
Number of options vested during the year	10,35,888
Number of options exercised during the year	5,00,830
Number of shares arising as a result of exercise of options	5,00,830
Money realized by exercise of options (INR), if scheme is implemented directly by the company(In lakhs)	9,21,91,909
Loan repaid by the Trust during the year from exercise price received	0
Number of options outstanding at the end of the year	27,80,552
Number of options exercisable at the end of the year	12,00,518

For ESOP 2023*:

Particulars	Details
Number of options outstanding at the beginning of the period	24,39,365
Number of options granted during the year	1,74,000
Number of options forfeited / lapsed during the year	2,73,000
Number of options vested during the year	4,85,700
Number of options exercised during the year	3,62,332
Number of shares arising as a result of exercise of options	3,62,332
Money realized by exercise of options (INR), if scheme is implemented directly by the company	7,44,83,070
Loan repaid by the Trust during the year from exercise price received	0
Number of options outstanding at the end of the year	19,78,033
Number of options exercisable at the end of the year	2,84,333

*Note: Above numbers are represented considering Face Value of Rs. 5 each.

For ESOP 2025*:

Particulars	Details
Number of options outstanding at the beginning of the period**	26,60,000
Number of options granted during the year	19,35,886
Number of options forfeited / lapsed during the year	1,48,000
Number of options vested during the year	0
Number of options exercised during the year	0
Number of shares arising as a result of exercise of options	0
Money realized by exercise of options (INR), if scheme is implemented directly by the company	0
Loan repaid by the Trust during the year from exercise price received	0
Number of options outstanding at the end of the year	17,87,886
Number of options exercisable at the end of the year	0

*Note: Above numbers are represented considering Face Value of Rs. 5 each.

**During the Financial Year 2025-26, the Company adopted the Employee Stock Option Plan, 2025 (ESOP 2025), which was approved by the Board of Directors at their meeting held on 09 May, 2025 and by the Shareholders of the Company by way of special resolution at their Annual General Meeting held on 28 July, 2025 authorising to grant up to 26,60,000 [Twenty Six Lacs

Sixty Thousand Only] Employee Stock Options to the Employees.

v) Weighted Average Exercise Prices per option*:

Weighted Average Exercise Price per option (Outstanding as on March 31, 2026)

ESOP Scheme 2021	ESOP Scheme 2023	ESOP Scheme 2025
850.75	917.55	881

*Note: Above numbers are represented considering Face Value of Rs. 5 each.

vi) Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to –

For ESOP 2021

Particulars	Name of the Employee	No. of options granted
Senior/Key Management Personnel*	-	-
Any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year.*	-	-
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.*	-	-

For ESOP 2023*

Particulars	Name of the Employee	No. of options granted
Senior/Key Management Personnel	-	-
Any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year.	-	-
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.	-	-

* Note: Above numbers are represented considering Face Value of Rs. 5 each.

For ESOP 2025*

Particulars	Name of the Employee	No. of options granted
Senior/Key Management Personnel	Rupinder Singh	2,03,159
	Ashish Gupta	69,774
	Nilay	19,358
	Nitin Goel	14,873
	Aman Saini	14,840
	Ravinder Dhillon	14,809
	Mukti Chaplot	14,740
	Abhinav Arya	6,441
	Sharad Pareek	3,716
	Rohit Gaur	3,676
Any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year.	-	-
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.	-	-

* Note: Above numbers are represented considering Face Value of Rs. 5 each.

vii) A description of the method and significant assumptions used during the year to estimate the fair value of options:

Details are given in Note no 45 of the Standalone & Consolidated Financial Statements respectively of the Company for the year ended March 31, 2025.

Disclosures in respect of grants made in three years prior to IPO under each ESOS

Disclosures made above, covers all the details of ESOS schemes required to be disclosed in respect of grants made in three years prior to IPO, including the general terms and conditions of each ESOS.

D. Details related to ESPS: Not Applicable

E. Details related to SAR: Not Applicable

F. Details related to GEBS / RBS: Not Applicable

G. Details related to Trust: Not Applicable