ŌSEL®

DISCLOSURES AS REQUIRED UNDER REGULATION 14 OF SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 AS ON 31st MARCH 2026

Sr No	Particulars	Details
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.	During FY 2025-26, no Employee Stock Options were granted by the Company. The Company had only obtained in-principle approval from NSE in respect of the Employee Stock Option Plan dated 25th March 2026. However, the requisite disclosures, if any, relating to the said Plan shall be stated in the Audited Financial Statements of the Company for FY 2025-26.
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.	During FY 2025-26, no Employee Stock Options were granted by the Company. The Company had only obtained in-principle approval from NSE in respect of the Employee Stock Option Plan dated 25th March 2026. However, the requisite disclosures, if any, relating to the said Plan shall be stated in the Audited Financial Statements of the Company for FY 2025-26.
C.	**Details related to ESOS**	
(i)	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 shareholders' approval	February 20, 2026
	(b) Total number of options approved under ESOS	8,00,000 options
	(c) Vesting requirements	Stock Options Granted under the ESOP Plan shall vest within a specified time period or on achievement of certain performance milestones or both subject to a minimum Vesting Period of one (1) year, as determined by the Compensation Committee and as specified in the Letter of Grant issued to the eligible employee. The maximum period within which the Options may vest extend upto 5 (five) years from the date of grant, at the discretion of and in the manner prescribed by the Compensation Committee at the time of Grant.
	(d) Exercise price or pricing formula	The Exercise price of the Shares will be based on the Market Price of the Shares one day before the date of the meeting of the Committee wherein the grants of options will be approved by the Committee.

		The determination of the Exercise Price by the Compensation Committee shall be final, conclusive, and binding on all Option Grantees. The Exercise price shall not exceed the fair market value as on the Date of Grant and shall not be below the Face Value of the share.
	(e) Maximum term of options granted	The maximum period within which the Options may vest extend upto 5 (five) years from the date of grant, at the discretion of and in the manner prescribed by the Compensation Committee at the time of Grant.
	(f) Source of shares (primary, secondary or combination)	Primary
	(g) Variation in terms of options	Not Applicable
(ii)	Method used to account for ESOS - Intrinsic or fair value.	Fair value computed as per Black-Scholes option pricing 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 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.	Not applicable
(iv)	Option movement during the year (For each ESOS):	
	Number of options outstanding at the beginning of the period	8,00,000
	Number of options granted during the year	Not Applicable
	Number of options forfeited / lapsed during the year	Not Applicable
	Number of options vested during the year	Not Applicable
	Number of options exercised during the year	Not Applicable
	Number of shares arising as a result of exercise of options	Not Applicable
	Money realized by exercise of options (INR), if scheme is implemented directly by the company	Not Applicable
	Loan repaid by the Trust during the year from exercise price received	Not Applicable
	Number of options outstanding at the end of the year	8,00,000
	Number of options exercisable at the end of the year	Not Applicable

(v)	Weighted-average exercise prices and weighted-average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than the market price of the stock.	Not Applicable
(vi)	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to –	Not Applicable
	(a) senior managerial personnel as defined under Regulation 16(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;	Not Applicable
	(b) 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	Not Applicable
	(c) 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.	Not Applicable
(vii)	A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:	
	(a) 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;	Not Applicable
	(b) the method used and the assumptions made to incorporate the effects of expected early exercise;	Not Applicable
	(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	Not Applicable
	(d) whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition.	Not Applicable

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: Not Applicable