



THE DISCLOSURES PURSUANT TO REGULATION 14 READ WITH PART F OF SCHEDULE I OF THE SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 FOR THE FINANCIAL YEAR 2025-26.

Sr. No.	Particulars	Status of compliance
A	Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.	The disclosures are provided in Note 37 of the Notes to the Standalone Financial Statements of the Company forming part of the Annual Report for the Financial Year 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 ICAI or any other relevant accounting standards as prescribed from time to time.	Refer Note 34 of the Notes to the Standalone Financial Statements of the Company forming part of the Annual Report for the Financial Year 2025-26.
C	Details related to ESOS	
	i. A description of each ESOS that existed at any time during the year including general terms and conditions of each ESOS, including –	
	(a) Date of shareholders' approval	August 1, 2014
	(b) Total number of options approved under ESOS	1,79,32,738
	(c) Vesting requirements	Out of the total options granted, 45.88% options vest after 1 st year, 45.88% options vest after 2 nd year and 8.24% options vest after 3 rd year from the date of respective grant.

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		(d) Exercise price or pricing formula	Rs. 52
		(e) Maximum term of options granted	10 years from each vesting date within which the vested options can be exercised
		(f) Source of shares (primary, secondary or combination)	Primary
		(g) Variation in terms of options	-
	ii.	Method used to account for ESOS – Intrinsic or Fair Value	Fair Value
	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.	The Company uses fair value method for expensing options.
	iv.	Option movement during the year:	
		Number of options outstanding at the beginning of the period	1,68,24,736
		Number of options granted during the year	Nil
		Number of options forfeited / lapsed during the year	Nil
		Number of options vested during the year	Nil
		Number of options exercised during the year	1,33,34,999
		Number of shares arising as a result of exercise of options	1,33,34,999
		Money realized by exercise of options (INR)	69,34,19,948
		Loan repaid by the Trust during the year from exercise price received	N.A.

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		Number of options outstanding at the end of the year	34,89,737
		Number of options exercisable at the end of the year	34,89,737
	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.	Weighted-average exercise price Rs. 52 Weighted average fair value Rs. 46.41
	Vi	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -	

		a) Senior Managerial personnel;	Nil
		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	Nil
		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.	Nil
	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;	NA
		b) the method used and the assumptions made to incorporate the effects of expected early exercise;	NA

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	c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	NA
	d) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	NOT APPLICABLE

Annexure A – Not Applicable

(a) Weighted Average Share Price	
(b) Exercise Price	
(c) Expected Volatility	
(d) Expected life	
(e) Dividend yield	-
(f) Risk free interest rate	

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