

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 F.Y. 2025-26.

Sl. 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	Yes – refer Note no. 26(ii) forming part of standalone financial statements and Note no. 26(ii) of the consolidated financial statements for the financial year 2025-2026. Please note that the said disclosures are provided in accordance with Indian Accounting Standards (Ind AS) 102 – Share Based Payment.			
B	Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with ‘Indian Accounting Standard 33 -Earnings Per Share’ issued by ICAI or any other relevant accounting standards as prescribed from time to time	Yes – refer Note no. 26(ii) forming part of standalone financial statements and Note no. 26(ii) of the consolidated financial statements for the financial year 2025-2026. Please note that the said disclosures are provided in accordance with Indian Accounting Standards (Ind AS) 33 – Earnings Per Share.			
C	Details related to Goldiam ESOP Scheme- 2024				
	<table><tr><th>Sr. No.</th><th>Particulars</th><th>Goldiam ESOP Scheme 2024</th></tr></table>	Sr. No.	Particulars	Goldiam ESOP Scheme 2024	
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I	A description of each ESOP that existed at any time during the year including general terms and conditions of each ESOP, including				
	(a) Date of shareholders’ approval	March 22, 2024			
	(b) Total number of options approved under ESOS	10,00,000 (Ten Lakh) Options			
	(c) Vesting requirements	The vesting period shall be decided by the Nomination and Remuneration Committee from time to time in accordance with the Plan, however, the minimum vesting period shall not be less than 1 year from the date of grant of the stock options and the maximum vesting period shall not be more than 4 years from the date of grant of the stock options. Vesting may happen in one or more tranches; The vesting will be in accordance with the Plan and SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SEBI Regulations") as in effect from time to time.			

		(d) Exercise price or pricing formula	<u>Pricing Formula:</u> The NRC has power to provide suitable discount or charge premium on such price as arrived above. However, in any case the exercise price shall not go below the par value of Share of the Company which is Rs. 2/- per Share. <u>Exercise Price:</u> a) 83,333 options was granted on March 6, 2025 at Rs.60/- per option
		(e) Maximum term of options granted	The Exercise Period shall commence from the date of expiry of Vesting Period and will continue up to Five (5) year from the date of last vesting thereafter.
		(f) Source of shares (primary, secondary or combination)	Fresh issue of shares (primary market)
		g) Variation in terms of options	No Variation during the Financial Year 2025-26
	ii	Method used to account for ESOS – Intrinsic or Fair Value	Fair Value method
	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)	Annexure 1.1
	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.	Annexure 1.2

	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;	Annexure- 1.3
		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	Annexure- 1.4
		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.	None
	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;	Refer Note no. 26(ii) forming part of standalone financial statements and Note no. 26(ii) of the consolidated financial statements for the financial year 2025-2026. Please note that the said disclosures are provided in accordance with Indian Accounting Standards (Ind AS) 102 – Share Based Payment.
		b) the method used and the assumptions made to incorporate the effects of expected early exercise;	
		c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	
		d) Whether and how any other features of the option granted were incorporated into the measurement of fair value, such as a market condition.	None
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

Option movement during the year (for each ESOP)

Sr No.	Particulars	ESOP 2024
1	Number of options outstanding at the beginning of the period	-
2	Number of options granted during the year	83,333
3	Number of options forfeited / lapsed during the year	0
4	Number of options vested during the year	0
5	Number of options exercised during the year	0
6	Number of shares arising as a result of exercise of options	0
7	Money realized by exercise of options (INR), if the scheme is implemented directly by the Company	0
8	Loan repaid by the Trust during the year from exercise price received (INR)	Not Applicable
9	Number of options outstanding at the end of the year	83,333
10	Number of options exercisable at the end of the year	0

Annexure -1.2

Sr No.	Particulars	ESOP 2024
		Grant Date March 6, 2025
	Exercise price per option	60
I	Weighted average exercise price of Options granted:	-
a)	Exercise price equals market price	-
b)	Exercise price is greater than market price	-
c)	Exercise price is less than market price	388.95
II	Weighted average fair value of Options granted:	--
a)	Exercise price equals market price	-
b)	Exercise price is greater than market price	-
c)	Exercise price is less than market price	-

Option Granted to Senior Managerial Personnel:

Sl. No.	Employee Name	Designation	Grant Date	Options Granted during the year	Exercise price per option (in Rs.)
<u>ESOP 2024</u>					
1	Abhinav Kumar	President-India Retail Operations	06-03-2025	83,333	60.00

Employees who receives a grant in any one year of option amounting to 5% or more of option granted during that year

<u>ESOP 2024</u>					
Sl. No.	Employee Name	Designation	Grant Date	Options Granted during the year	Exercise price per option (in Rs.)
Nil					