

INFORMATION AS REQUIRED UNDER THE SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 ("SBEB REGULATIONS")

Details of ESOP	ABD Employee Stock Option Scheme - 2024 ("ESOS -2024")
A. General Terms and Conditions	The Nomination and Remuneration Committee (NRC), has granted Options under the ABD Employee Stock Option Scheme to the eligible Employees with vesting period over 4 years from the date of the grant. The employees have the options to exercise their right within a period of 4 years from the date of vesting. The compensation cost of stock options granted to employees is accounted by the Company using the fair value method. Options granted under the scheme comprise both performance-based and time-based vesting conditions. Performance-based options vest subject to the achievement of specified performance conditions as determined by the NRC, while time-based options vest upon completion of the requisite service (vesting period) in accordance with the terms of the scheme.
B. Diluted Earnings Per Share (EPS) pursuant to issue of shares on exercise of option calculated in accordance with Indian Accounting Standard (Ind AS) 33; "Earning Per Share"	8.16 (Anti-dilutive)
I. Description of each ESOP that existed at any time during the year:	
1. Date of Shareholders' approval	March 15, 2025 (ESOS-2024 Scheme was approved) and June 22, 2025 (ESOS-2024 Scheme was amended to include Offer and Grant of Stock Options to Employees of Subsidiary Companies)
2. Total number of options approved under ESOP	1,39,85,508
3. Vesting requirements	As specified by NRC subject to minimum one year from the date of grant.
4. Exercise price or pricing formula (₹)	Exercise Price is the closing market price on the Stock Exchange which has higher Trading Volume, as on the day prior to the date on which the NRC approves the grant January 23, 2026 – Exercise Price per option is ₹445.50
5. Maximum term of options granted (years)	Option granted under ESOS -2024 would vest not earlier than one year and not later than four years from the date of grant
6. Source of shares (Primary, Secondary or combination)	Primary
7. Variation in terms of options	There have been no variations in the terms of the option
II. Method used to account for value ESOP – 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
III. Option Movement during the year:	
1. Number of options outstanding at the beginning of the year	Nil
2. Number of options granted during the year	32,00,000*
3. Number of options forfeited/lapsed during the year	Nil
4. Number of options vested during the year	Nil
5. Number of options exercised during the year	Nil
6. Total number of shares arising as a result of exercise of options	Nil
7. Money realised by exercise of options (₹)	Nil
8. Number of options outstanding at the end of the year	32,00,000*
9. Number of options exercisable at the end of the year	Nil
Details of ESOP	
IV. Weighted average exercise price of options granted during the year whose:	
i. Exercise price equals market price (₹)	445.50
ii. Exercise price is greater than market price (₹)	Nil
iii. Exercise price is less than market price	Nil

Details of ESOP	ABD Employee Stock Option Scheme - 2024 ("ESOS -2024")
Weighted average fair value of options granted during the year whose:	
i. Exercise price equals market price	174.64
ii. Exercise price is greater than market price	Nil
iii. Exercise price is less than market price	Nil
V. Employee-wise details of options granted during the FY 2025-26 to:	
i. Senior Management Personnel	2,300,000
ii. Employees who were granted, during any one year, options amounting to 5% or more of the options granted during the year	Mr. Arun Barik, Executive Director Mr. Bikram Basu, Managing Director - ABD Maestro Private Limited Mr. Jayant Bhalchandra Manmadkar, Group Finance Director Mr. Manoj Kumar Rai, Chief Revenue Officer
iii. Identified employees who were granted options, 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
A description of the method and significant assumptions used during the year to estimate the fair values of options, including the following information:	The fair value has been calculated using the Black Scholes Option Pricing model
The Assumptions used in the model are as follows:	
Particulars	
1. Risk-Free Interest Rate	6.25%
2. Expected Life	4.50
3. Expected Volatility	39.62%
4. Dividend Yield	0.81%
5. Price of the underlying share in market at the time of the option grant (₹)	445.50
The method used and the assumptions made to incorporate the effects of expected early exercise	Not Applicable
How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility	The historical volatility over the expected life has been considered to calculate fair value.
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
Disclosures in respect of grants made in three years prior to IPO under each ESOP	Not applicable

Details of ESOP

Weighted Average share price of options exercised during the year: Nil

Exercise price and weighted average remaining contractual life of outstanding options:

Scheme Name	Number of Options Outstanding	Weighted Average Remaining Contractual Life (in years)	Exercise Price (₹)
ABD Employee Stock Option Scheme	32,00,000*	6.32	INR 445.5

*NRC on January 23, 2026 approved grant of 32,00,000 options and as of the Financial Year ended March 31, 2026, for 31,00,000 options, grant letters have been issued and accepted by respective employees.