

## Disclosure pursuant to Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 as of March 31, 2025

As on financial year ended March 31, 2025, the Company has two Employee's Stock Option Plan/Scheme namely, Uniparts Employee Stock Option Plan 2007 ("ESOP 2007") and Uniparts India Limited - Employee Stock Option Scheme 2023 ("ESOS 2023"). All the relevant details of these schemes are provided below and are also available on website of the Company.

1. 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.

Please refer Note No. 35 of Notes to the Standalone Financial Statement forming part of the Annual Report.

2. Diluted EPS on issue of shares pursuant to the scheme covered under the Regulations shall be disclosed in accordance with 'Indian Accounting Standard (Ind AS)-33 'Earnings Per Share' issued by the Central Government or any other relevant accounting standards as issued from time to time:

Fully diluted Earnings Per Share (EPS) pursuant to issue of Equity Shares on exercise of options calculated in accordance with Ind AS -33 'Earnings Per Share'	EPS has been disclosed in Note No. 30 of the Standalone Financial Statement.
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S. No.	Particulars	ESOP 2007	ESOS 2023
(i)	(a) Date of Shareholders Approval	The Shareholders approved ESOP 2007 on February 02, 2007 which was last amended by the Shareholders of the Company on January 09, 2024.	The Shareholders approved ESOS 2023 on January 09, 2024.
	(b) Total No. of options approved	10,39,200	9,02,675
	(c) Vesting requirements	<p>Minimum vesting period of 1 year from the date of grant. The Options Granted vest in the following manner: -</p> <ul style="list-style-type: none"> <li>▪ 33% of the total number of Options granted on the expiry of 24 months from the Grant Date</li> <li>▪ 33% of the total number of Options granted on the expiry of 36 months from the Grant Date</li> <li>▪ 34% of the total number of Options granted on the expiry of 48 months from the Grant Date</li> </ul> <p>The Nomination and Remuneration Committee may in its absolute discretion, vary or alter the Vesting Period and/or the date of Vesting for the Employees, which shall not be less than the minimum Vesting Period of 1 year.</p>	<p>Minimum vesting period of 1 year and not later than maximum vesting period of 4 years from the date of grant.</p> <p>The Nomination and Remuneration Committee may at its discretion change the Vesting schedule.</p>

S. No.	Particulars	ESOP 2007	ESOS 2023
	(d) Exercise Price or Pricing formula	The Exercise Price of the Options shall be determined by the Nomination and Remuneration Committee subject to compliance with the provisions of the Applicable Laws.	Maximum of 25% (twenty-five percent) discount to Market Price of Share as on the date of grant.
	(e) Maximum term of options granted	For Options granted prior to IPO- - 15 years from the date of grant of options which may be extended with applicable approvals.  For Options granted after IPO in terms of shareholders' approval- - 3 years from the date of completion of each Vesting	3 years from the date of completion of each Vesting.
	(f) Source of shares (primary, secondary or combination)	Trust Route- The shares equivalent to granted options are allotted to Uniparts ESOP Trust ("Trust") which are transferred to eligible employees as and when the options are exercised by them	Primary Market
	(g) Variation in terms of options during FY2024-25	None	None
(ii)	Method used to account for ESOP 2007 & ESOP 2023	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. The impact of this difference on profits and on EPS of the Company	Not applicable since the Company has used fair value of options for the purposes of recognizing employees compensation cost.	
(iv)	Option movement during Financial Year 2024-25		
	Number of options outstanding at the beginning of the year	3,31,514	Nil
	Number of options granted during the year	46,792	1,61,440
	Number of options forfeited / lapsed during the year	7,675	5,169
	Number of options vested during the year	9,350	Nil

S. No.	Particulars	ESOP 2007	ESOS 2023			
	Number of options exercised during the year	3,18,014	Nil			
	Number of shares arising as a result of exercise of options	3,18,014	Nil			
	Money realized by exercise of options, if scheme is implemented directly by the Company	Rs. 1,66,95,735	Nil			
	Loan repaid by the Trust during the year from exercise price received	Nil	Nil			
	Number of options outstanding at the end of the year	52,617	1,56,271			
	Number of options exercisable at the end of the year	2,475	Nil			
(v)	Weighted-average exercise prices and weighted average fair values of options whose exercise price either equals or exceeds or is less than the market price of the stock	Please refer Note No. 35 of Notes to the Standalone Financial Statement forming part of the Annual Report.				
(vi)	Employee wise details of options granted during the year to:					
(a) senior managerial personnel	<b>S. No.</b>	<b>Name of Employee</b>	<b>Designation</b>	<b>Scheme</b>	<b>Options</b>	<b>Exercise Price (per option)</b>
	1	Mr. Rohit Maheshwari	Group Chief Financial Officer	ESOP 2007	7,117	Rs. 52.50
				ESOS 2023	21,265	Rs. 329.70
	2	Mr. Jyotbir Singh Sethi	Country Head, President	ESOP 2007	5,000	Rs. 52.50
				ESOS 2023	6,279	Rs. 329.70
	3	Mr. Badri Krishnan	Chief Information Officer	ESOP 2007	4,000	Rs. 52.50
				ESOS 2023	5,169	Rs. 329.70
	4	Mr. Jatin Mahajan	Head Legal, Company Secretary and Compliance Officer	ESOP 2007	5,000	Rs. 52.50
				ESOS 2023	3,348	Rs. 329.70
5	Mr. Biru Gupta	President Uniparts Olsen Inc.	ESOS 2023	22,574	Rs. 433.90	

S. No.	Particulars	ESOP 2007			ESOS 2023		
	(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	S. No.	Name of Employee	Designation	Scheme	Options	Exercise Price (per option)
		1	Mr. Hebert Klaus Coenen	Non-Executive Director- Uniparts India Limited and Director of Uniparts India GMBH	ESOS 2023	17,055	Rs. 325.43
		2	Mr. Ayushman Kachru	VP Commercialization Uniparts Olsen Inc.	ESOS 2023	14,469	Rs. 433.90
		3	Mr. Satya Narayan	VP Global Commercialization Uniparts Olsen Inc.	ESOS 2023	15,243	Rs. 433.90
	(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)	Description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:	Please refer Note No. 35 of Notes to the Standalone Financial Statements forming part of the Annual Report.					

S. No.	Particulars	ESOP 2007	ESOS 2023
	(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;		
	(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 options granted were incorporated into the measurement of fair value, such as a market condition		

For and on behalf of the Board of Directors

Date: May 27, 2025  
Place: Noida, U.P.

**Gurdeep Soni**  
Chairman & Managing Director  
DIN: 00011478