Uniparts India Limited

CIN: L74899DL1994PLC061753
Registered Office: Gripwel House, Block-5, LSC, C 6 & 7, Vasant Kunj, New Delhi-110 070
Corporate Office: 1st Floor, B 208, A1 & A2, Phase-II, Noida-201305, Uttar Pradesh, India
Telephone No. +91 120 4581400;
E-mail: compliance.officer@unipartsgroup.com;
website: www.unipartsgroup.com

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, 2026

As on financial year ended March 31, 2026, 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.

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	Minimum vesting period of 1 year from the date of grant. The Options Granted vest in the following manner:- ❍ 33% of the total number of Options granted on the expiry of 24 months from the Grant Date ❍ 33% of the total number of Options granted on the expiry of 36 months from the Grant Date ❍ 34% of the total number of Options granted on the expiry of 48 months from the Grant Date	Minimum vesting period of 1 year and not later than maximum vesting period of 4 years from the date of grant. The Nomination and Remuneration Committee may at its discretion change the Vesting schedule.

S. No.	Particulars	ESOP 2007	ESOS 2023
		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.	
	(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 FY2025-26	None	None
(ii)	Method used to account for ESOP 2007 & ESOS 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 employee compensation cost.	

S. No.	Particulars	ESOP 2007	ESOS 2023
(iv)	Option movement during Financial Year 2025-26		
	Number of options outstanding at the beginning of the year	52,617	1,56,271
	Number of options granted during the year	0	1,54,439
	Number of options forfeited / lapsed during the year	10,448	56,554
	Number of options vested during the year	13,461	47,864
	Number of options exercised during the year	16,666	9,356
	Number of shares arising as a result of exercise of options	16,666	9,356
	Money realized by exercise of options, if scheme is implemented directly by the Company	Rs. 8,74,965	Rs. 30,84,673.20
	Loan repaid by the Trust during the year from exercise price received	Nil	NA
	Number of options outstanding at the end of the year	25,503	2,44,800
	Number of options exercisable at the end of the year	7,640	38,508
(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:		

<table>
<tr><th>S. No.</th><th>Particulars</th><th>ESOP 2007</th><th>ESOS 2023</th></tr>
<tr><td></td><td>(a) senior managerial personnel</td><td colspan="2">
<table>
<tr><th>S. No.</th><th>Name of Employee</th><th>Designation</th><th>Scheme</th><th>Options</th></tr>
<tr><td>1</td><td>Mr. Paleswara Rao S V Duvvuri</td><td>Chief Operating Officer</td><td>ESOS 2023</td><td>2,440</td></tr>
<tr><td>2</td><td>Mr. Rohit Maheshwari</td><td>Group Chief Financial Officer</td><td>ESOS 2023</td><td>24,264</td></tr>
<tr><td>3</td><td>Mr. Jyotbir Singh Sethi</td><td>Global Head S&OP</td><td>ESOS 2023</td><td>6,896</td></tr>
<tr><td>4</td><td>Mr. Jatin Mahajan</td><td>Head Legal, Company Secretary and Compliance Officer</td><td>ESOS 2023</td><td>4,586</td></tr>
<tr><td>5</td><td>Mr. Biru Gupta</td><td>Global Operations & Head Commercial</td><td>ESOS 2023</td><td>19,751</td></tr>
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</td></tr>
<tr><td></td><td>(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</td><td colspan="2">
<table>
<tr><th>S. No.</th><th>Name of Employee</th><th>Designation</th><th>Scheme</th><th>Options</th><th>Exercise Price (per option)</th></tr>
<tr><td>1</td><td>Mr. Herbert Klaus Coenen</td><td>Non-Executive Director- Uniparts India Limited and Director of Uniparts India GMBH</td><td>ESOS 2023</td><td>15,963</td><td>Rs. 291.30</td></tr>
<tr><td>2</td><td>Mr. Ayushman Kachru</td><td>VP Commercialization Uniparts Olsen Inc.</td><td>ESOS 2023</td><td>11,961</td><td>Rs. 388.40</td></tr>
<tr><td>3</td><td>Mr. Satya Narayan</td><td>VP Global Commercialization Uniparts Olsen Inc.</td><td>ESOS 2023</td><td>11,904</td><td>Rs. 388.40</td></tr>
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</td></tr>
<tr><td></td><td>(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</td><td colspan="2">Nil</td></tr>
<tr><td>(vii)</td><td>Description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:</td><td colspan="2">Please refer Note No. 35 of Notes to the Standalone Financial Statements forming part of the Annual Report.</td></tr>
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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

Gurdeep Soni
Chairman & Managing Director
DIN: 00011478

Date: May 25, 2026
Place: Noida, Uttar Pradesh