

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 at March 31, 2023

The Company has one Employee Stock Option Plan viz. Uniparts Employee Stock Option Plan 2007 ("ESOP Plan 2007"). All the relevant details of this plan 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 Plan 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:

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| 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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Details related to ESOP Plan 2007

| S.No. | Particulars | Information |
|--------------|-----------------------------------|---|
| (i) | (a) Date of Shareholders Approval | The Shareholders approved ESOP Plan 2007 on February 02, 2007 which was last amended by the Shareholders of the Company on 23rd April, 2022 |
| | (b) Total No. of options approved | 1,039,200 |

| S.No. | Particulars | Information |
|-------|--|--|
| | Number of options granted during the year | None |
| | Number of options forfeited / lapsed during the year | 19,941 |
| | Number of options vested during the year | 72,000 |
| | Number of options exercised during the year | 2,05,828 |
| | Number of shares arising as a result of exercise of options | 2,05,828 |
| | Money realized by exercise of options, if scheme is implemented directly by the Company | Rs. 1,08,05,970 realized by Trust pursuant to exercise of options by eligible employees. Subsequently, the amount received by the Company. |
| | Loan repaid by the Trust during the year from exercise price received | Rs. 1,08,05,970 |
| | Number of options outstanding at the end of the year | 6,90,233 |
| | Number of options exercisable at the end of the year | 6,34,262 |
| (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 Statements forming part of the Annual Report. |
| (vi) | Employee wise details of options granted during the year 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 | 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) | 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. |
| | (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 | |