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.

- 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:

of Equity Shares on exercise of options calculated in Financial Statement accordance with Ind AS-33 'Earnings Per Share'

Fully diluted Earnings Per Share (EPS) pursuant to issue | EPS has been disclosed in Note No. 30 of the Standalone

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	
	(c)	Vesting requirements	As per the Scheme, the Company has granted 1,14,833 options @ ₹135/- per option (Grant – 1), 42,764 options @ ₹135/- per option (Grant – 2), 25,000 options @ ₹135/- per option (Grant – 3), 86,592 Right Issue @ ₹45/- per share, 28,912 options @ ₹105/- per option (Grant – 4), 26,209 options @ ₹105/- per option (Grant – 5), 28,825 options @ ₹105/- per option (Grant – 6), 11,255 options @ ₹105/- per option (Grant – 7), 5,000 options @ ₹105/- per option (Grant – 8), 21,465 options @ ₹105/- per option (Grant – 9), 324,637 Bonus Issue @ ₹Nil per share, 35,102 options @ ₹52.50 per option (Grant – 11), 292,500 options @ ₹52.50 per option (Grant – 11), 292,500 options @ ₹52.50 per option (Grant – 12), 25,000 options @ ₹52.50 per option (Grant – 14), 67,412 options @ ₹52.50 per option (Grant – 16) in accordance with the provisions of the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014, to the selected employees of the Company. The method of settlement is by issue of equity shares to the selected employees who have accepted the option.	
			Period within which options will vest to the participants	
			Grant-1 to Grant-10 and Grant-12, Grant-13, Grant- 15 and Grant- 16	
			2 years from the date of Grant of Options 33%	
			3 years from the date of Grant of Options 33%	
			4 years from the date of Grant of Options 34%	
			Grant-11 & Grant-14	
	(d)	Exercise Price or Pricing formula	12 months from the date of Grant of Options 100% Pricing formula: Black Scholes Option Valuation Model has been used for determining the fair value of an option granted under ESOP scheme.	
	(e)	Maximum term of options granted	15 years from the date of grant of options which may be	
	(f)	Source of shares (primary, secondary or combination)	extended with applicable approvals. 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	
/···›	(g)	Variation in terms of options	None	
(ii) (iii)		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	Fair Value 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 2022-23 Number of options outstanding at the beginning of the year	9,16,002	

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	Rs. 1,08,05,970 realized by Trust pursuant to exercise of	
		scheme is implemented directly by the Company	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)			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		
	(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		
(vii)			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		