

Annexure-2

DISCLOSURE PURSUANT TO PART-F OF REGULATION 14 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 AS ON MARCH 31, 2026

- A. Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.**

Details have been provided in the Notes to Accounts of the Financial Statements in the Annual report 2025-26

- B. Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Accounting Standard 20 – Earnings Per Share' issued by Central Government or any other relevant accounting standards as issued from time to time:**

Diluted EPS for the financial year 2025-26 as per AS-20 of ICAI is ₹ 79.86 per share.

- D. Details related to Interarch Share Based Employee Benefit Scheme – 2023 ("the scheme")**

- (i) A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including**

1	Date of shareholders' approval	August 18, 2023 Amendment of the Scheme – March 08, 2024 (Changes made to the Scheme in order to comply with the SEBI (SBEB SE) Regulations, 2021. Ratification of the Scheme– February 22, 2025 (Post Listing Ratification, as required under SEBI (SBEB SE) Regulations, 2021.
2	Total number of options approved under ESOP	7,89,505 (Seven Lacs Eighty Nine thousand five hundred and five only) Equity Shares
3	Vesting requirements	Options Granted under the Plan shall vest within a specified time period or on achievement of certain performance milestones or both subject to a minimum Vesting Period of one (1) year, as determined by the Compensation Committee and as specified in the Letter of Grant issued to the Option Grantee.
4	Exercise price or pricing formula	The Exercise Price shall be determined by the Compensation Committee from time to time, in accordance with Applicable Laws and as evidenced in the Letter of Grant unless subsequently modified by the Compensation Committee.
5	Maximum term of options granted	Options Granted under the Plan shall vest within a specified time period or on achievement of certain performance milestones or both subject to a minimum Vesting Period of one (1) year, as determined by the Compensation Committee and as specified in the Letter of Grant issued to the Option Grantee.
6	Source of shares (primary, secondary or combination)	Primary
7	Variation in terms of options	NA

- (ii) Method used to account for ESOS - 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 recognised 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: - NA**

Annexure-2 (Contd.)
(iv) Option movement during the year (For each ESOS):

Particulars	Details
Number of options outstanding at the beginning of the period	2,71,400
Number of options granted during the year	25,450
Number of options forfeited during the year	6,475
Number of options lapsed during the year	0
Number of options vested during the year	0
Number of options exercised during the year	1,31,422
Number of shares arising as a result of exercise of options	0
Money realised by exercise of options (₹), if scheme is implemented directly by the Company	0
Loan repaid by the Trust during the year from exercise price received	0
Number of options outstanding at the end of the year	1,58,953

(v) Weighted - average exercise prices and weighted - average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than the market price of the stock-

Details have been provided in the Notes to Accounts of the Financial Statements in the Annual report 2025-26

(vi) Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -

- Senior managerial personnel as defined under Regulation 16(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; **NA**
- any other employee who received a grant in any one year of option amounting to 5% or more of option granted during that year; and: **NA**
- 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- **N.A**

(vii) A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:

- 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;

Refer Note no. 43 Notes to Accounts to the Standalone Financial Statements forming part of this Annual Report.

- the method used and the assumptions made to incorporate the effects of expected early exercise;

The fair value of options has been calculated by using Black Scholes Model

- how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and -

Volatility is a measure of the amount by which a price has fluctuated or is expected to fluctuate during a period. The measure of volatility used in the Black-Scholes option pricing model is the annualised standard deviation of the continuously compounded rates of return on the stock over a period of time. In the instant case, the Volatility of the Company is calculated using the historical stock volatility of its comparable companies.

Annexure-2 (Contd.)

- (d) whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition.

The Company has applied Black Scholes Model to estimate equity value of the Company for options granted. Disclosures in respect of grants made in three years prior to IPO under each ESOS. Until all options granted in the three years prior to the IPO have been exercised or have lapsed, disclosures of the information specified above in respect of such options shall also be made-

Prior to IPO 2,73,750 Options were granted out of which 2350 options were forfeited.

For and on behalf of the Board of Directors

Sd/-

Arvind Nanda

Managing Director

DIN: 00149426

Date: August 06, 2026

Place: Noida

Sd/-

Gautam Suri

Whole Time Director

DIN: 00149374