DISCLOSURE ON ESOS PURSUANT TO REGULATION 14 OF THE SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 AND RULE 12(9) OF THE COMPANIES (SHARE CAPITAL AND DEBENTURES) RULES, 2014 FOR THE FINANCIAL YEAR 2025-26

A 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:

Refer Note no. 39 of Standalone Financial Statements, which forms part of the Annual Report.

B Diluted Earnings Per Share (EPS) on issue of equity shares pursuant to the schemes in accordance with Indian Accounting Standard (Ind AS) 33 - Earnings Per Share:

₹ 18.60 per share

C Details related to ESOS:

Sr. No.	Description	DBCL-ESOS 2011*							DBCL-ESOS 2021#
		Tranche 11	Tranche 13	Tranche 14	Tranche 15	Tranche 16	Tranche 17	Tranche 18	Tranche 2
I.									
a	Date of Shareholders' approval	March 24, 2011							September 30, 2021
b	Total number of options approved under ESOS	30,00,000							30,00,000
c	Vesting requirements	Options vest over the period of five years from the date of grant as under:							
		100% after 1 year	100% after 1 year	100% after 1 year	100% after 1 year	100% after 1 year	1st year 40% 2nd year 30% and 3rd year 30%	100% after 1 year	100% after 1 year
d	Exercise price (in ₹) or pricing formula	Exercise Price per share (₹)							
		10	10	10	10	15	30	30	10
		Exercise Price at a discount up to a maximum of 90% to the Market price, where the Market price shall be the closing market price one day prior to the date of any Grant on the stock exchange where highest trading volume is registered and the quantum of discount shall be decided by the Compensation Committee for each of the grant of options.							
e	Maximum term of options granted	6 Years	6 Years	6 Years	6 Years	6 Years	8 Years	6 Years	6 Years
f	Source of Shares (primary, secondary or combination)	Primary							
g	Variation in terms of options	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
II.	Method used to account for ESOS - Intrinsic or fair value	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 shall be disclosed. The impact of this difference on profits and on EPS of the company.	Not Applicable as Company is using Fair value method							
IV.	Option movement during the year (For each ESOS)								
a	Number of options outstanding at the beginning of the period	11,000	2,580	2,792	4,673	3,019	26,000	3,700	77,841
b	Number of options granted during the year	-	-	-	-	-	-	-	-
c	Number of options lapsed during the year	-	-	-	-	-	-	-	-
d	Number of options forfeited during the year	-	-	-	-	-	-	-	-
e	Number of options vested during the year	-	-	-	-	-	9,000	-	-

Sr. No.	Description	DBCL-ESOS 2011*							DBCL-ESOS 2021#
		Tranche 11	Tranche 13	Tranche 14	Tranche 15	Tranche 16	Tranche 17	Tranche 18	Tranche 2
f	Number of options exercised during the year	11,000	-	1,396	-	1,173	6,000	1,200	33,008
g	Number of shares arising as a result of exercise of options	11,000	-	1,396	-	1,173	6,000	1,200	33,008
h	Money realized by exercise of options (₹), if scheme is implemented directly by the company	1,10,000	-	13,960	-	17,595	1,80,000	36,000	3.30,080
i	Loan repaid by the Trust during the year from exercise price received	Not Applicable							
j	Number of options outstanding at the end of the year	-	2,580	1,396	4,673	1,846	20,000	2,500	44,833
k	Number of options exercisable at the end of the year	-	2,580	1,396	4,673	1,846	11,000	2,500	44,833
V.									
a	Weighted-average exercise price of options whose:								
	Exercise price (₹) equals to the market price	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Exercise price (₹) is exceeds than the market price	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Exercise price (₹) is less than the market price	10.00	10.00	10.00	10.00	15.00	30.00	30.00	10.00
b	Weighted-average fair value of options whose:								
	Exercise price (₹) equals to the market price	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Exercise price (₹) is exceeds than the market price	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Exercise price (₹) is less than the market price	71.13	74.81	81.26	58.85	90.59	208.02	211.46	68.36
VI.	Employee-wise details of options granted during the financial year 2025-26 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 (exceeding outstanding warrants and conversions) of the Company at the time of grant:	NIL							
VII.	A description of method and significant assumptions used during the year to estimate the fair values of options, including the following information:								
a	1) The weighted-average values of share price (₹)	No options were granted during the year. Hence not applicable.							
	2) Exercise price (₹)	No options were granted during the year. Hence not applicable.							
	3) Expected Volatility (%)	No options were granted during the year. Hence not applicable.							
	4) Expected option life (in years)	No options were granted during the year. Hence not applicable.							
	5) Expected dividends (%)	No options were granted during the year. Hence not applicable.							
	6) Rrisk-free interest rate (%)	No options were granted during the year. Hence not applicable.							
b	the method used and the assumptions made to incorporate the effects of expected early exercise;	No options were granted during the year. Hence not applicable.							
c	how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	No options were granted during the year. Hence not applicable.							
d	whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	No options were granted during the year. Hence not applicable.							

*Out of total 18 tranches pertaining to the 'DBCL-ESOS 2011' Scheme as of March 31, 2026, options under Tranches 1 to 10 and Tranche 12 had already vested and exercised, therefore, not reported.
Out of total 2 tranches pertaining to the 'DBCL-ESOS 2021' Scheme as of March 31, 2026, options under Tranche 1 had already vested and exercised, therefore, not reported.