

Disclosure pursuant to Regulation 14 of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 as on March 31, 2025

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.

No options have been exercised; therefore, there is no impact on EPS as per AS 20 – Earnings Per Share.

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 the Central Government or any other relevant accounting standards as issued from time to time.

Not applicable as no options have been granted during the year.

C. Details related to Employee Stock Option Scheme (ESOS):

i. Description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including –

Sl. No.	Particulars	ESOP 2023
1	Date of shareholders' approval	10 th July 2023 & Subsequently Modified on 13 th January 2024
2	Total number of options approved under ESOS	The maximum number of options that may be granted pursuant to ESOP 2023 shall not exceed 2,50,000 equity shares of Rs. 10 each.
3	Vesting requirements	Minimum 1 year, Maximum 4 years (25% per year); subject to continued employment and performance criteria
4	Exercise price or pricing formula	Not less than face value, determined at grant by Nomination & Remuneration Committee using standard valuation methodologies
5	Maximum term of options granted	up to 4 years vesting + exercise period
6	Source of shares (primary, secondary or combination)	Primarily fresh allotment by the Company, or as may be decided by the Nomination & Remuneration Committee in accordance with applicable laws.
7	Variation in terms of options	Not applicable; no options granted yet

ii. Method used to account for ESOS - Intrinsic or fair value

Will be either intrinsic value or fair value method as per Accounting Standards; no options granted yet.

iii. Intrinsic vs. fair value disclosure

(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 shall also be disclosed.)

Not applicable; no options granted.

iv. Option movement during the year (For each ESOS):

Particulars	ESOP 2023
Number of options outstanding at the beginning of the period	0
Number of options granted during the year	0
Number of options forfeited/lapsed during the year	0
Number of options vested during the year	0



DECCAN TRANSCON LEASING LIMITED

(Erstwhile Deccan Transcon Leasing Private Limited)

(CIN: U63090TG2007PLC052599)

Particulars	ESOP 2023
Number of options exercised during the year	0
Number of shares arising as a result of the exercise of options	0
Money realised by the exercise of options (INR), if the scheme is implemented directly by the company	0
Loan repaid by the Trust during the year from the exercise price received	0
Number of options outstanding at the end of the year	0
Number of options exercisable at the end of the year	0

v. Weighted average exercise price & fair value

(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.)

Not applicable; no options granted.

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

No options were granted during the year under ESOP 2023.

vii. Fair value method assumptions

(Description of the method and significant assumptions used during the year to estimate the fair value of options, including the following information:

- (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.)

Not applicable; no options granted.

viii. Disclosures in respect of grants made in the three years before IPO under each ESOS

Not applicable; no options granted.

D. Details related to ESPS:

Not applicable; no shares issued under any ESPS.

E. Details related to SAR:

Not applicable; no SARs granted.

F. Details related to GEBS / RBS:

Not Applicable

G. Details related to Trust:

Not Applicable