
SECTION X: OPTIONS GRANTED TO DIRECTORS, OFFICERS AND EMPLOYEES

(a) The following information shall be given in the prospectus in respect of any option held by each director, the salaried officers, and all other officers as a group, namely:

- (i) The date on which the option was granted;
- (ii) The exercise price of the option;
- (iii) The number of shares or stock covered by the option;
- (iv) The market price of the shares or stock on the date the option was granted;
- (v) The expiration date of the option

In order to retain and motivate the employees and align the interest of the employees to the long-term interest of the company, BS23 had implemented a share ownership plan for its employees through a Trust. On 04 October 2022, a trust under the name “Brain Station 23 Share Ownership Plan (BS-ESOP) Trust Fund” was created. The beneficiaries of this Trust are all the employees who are eligible as per the Employee Share Ownership Plan (ESOP) of BS23.

Under the Employee Share Ownership Plan of BS23, the board decided to allot a total 2,943,064 number of ordinary shares (including bonus shares) to “Brain Station 23 Share Ownership Plan (BS-ESOP) Trust Fund” over 4 years. The beneficiaries of these shares are all the eligible employees as per the ESOP.

The Trust based on the eligibility criteria of the ESOP Scheme granted the following options to the employees of BS23:

Particulars	Features
The date on which the option was granted	31 August 2022
The exercise price of the option	BDT 10
The number of shares or stock covered by the option	2,943,064
The market price of the shares or stock on the date the option was granted	Not applicable
The expiration date of the option	4 years after the grant date

Schedule of Allotment for ESOP

Sl. no	Issue Year	Exercise Price (in BDT)	No. of shares
1	2022	10	547,965
2	2023	10	1,112,368
3	Remaining shares will be allotted in next 2 years	10	1,282,731
Total			2,943,064

(b) If such options are held by any person other than the directors, and the officers of the issuer company, the following information shall be given in the prospectus, namely:

- (i) The total number of shares or stock covered by all such outstanding options;
- (ii) The range of exercise prices;
- (iii) The range of expiration dates

This section is not applicable for this issue.

***SECTION XI: TRANSACTION WITH THE DIRECTORS AND SUBSCRIBERS TO THE
MEMORANDUM***

(a) The names of the directors and subscribers to the memorandum, the nature and amount of anything of value received by the issuer during the last five years or to be received by each of the above persons, directly or indirectly, from the issuer and the nature and amount of any assets, services or other consideration received or to be received by the issuer shall be stated in the prospectus

The names of the directors and subscribers to the memorandum, the nature and amount of anything of value received by the issuer during the last five years or to be received by each of the above persons, directly or indirectly, from the issuer and the nature and amount of any assets, services or other consideration received or to be received by the issuer are followings:

(Amount in BDT)

SL.	Name of the director	Nature of transaction	2023	2022	2021	2020	2019
1.	Mr. Raisul Kabir	Remuneration	5,430,135	4,553,260	4,354,162	2,122,101	2,066,477
		Cash Dividend	-	-	3,937,500	500,000	-
		Stock Dividend	6,388,870	34,310,620	19,687,500	10,000,000	-
2.	Mr. Golam Mohammad Mohiuddin	Board meeting fees	15,000	-	-	-	-
		Cash Dividend	-	-	1,282,500	163,334	-
		Stock Dividend	2,308,500	12,397,500	6,412,500	3,266,680	-
3.	Mr. Mamnoon Ahmed Murshed Chowdhury	Board meeting fees	15,000	-	-	-	-
		Cash Dividend	-	-	1,282,500	163,333	-
		Stock Dividend	2,308,500	12,397,500	6,412,500	3,266,680	-
4.	Mr. Mahmudul Anwar Riyaad	Board meeting fees	15,000	-	-	-	-
		Cash Dividend	-	-	1,282,500	163,333	-
		Stock Dividend	2,308,500	12,397,500	6,412,500	3,266,680	-
5.	Mr. Md. Sajidur Rahman	Cash Dividend	-	-	90,000	10,000	-
		Stock Dividend	162,000	870,000	450,000	200,000	-
6.	Mr. Mohammad Mizanur Rahman	Remuneration	4,234,869	3,494,890	3,122,984	2,246,790	996,713
		Cash Dividend	-	-	1,125,000	125,000	-
		Stock Dividend	2,025,000	10,875,000	5,625,000	2,500,000	-
7.	Mr. Mohammad Jannatul Ferdous	Remuneration	4,034,541	3,468,495	3,302,586	3,050,007	2,775,469
		Cash Dividend	-	-	562,500	62,500	-
		Stock Dividend	2,025,000	10,875,000	2,812,500	1,250,000	-
8.	Mr. Md. Nazmul Hassan (Nominated by NMI Holdings Limited)	Board meeting fees	-	-	-	-	-
		Cash Dividend	-	-	-	-	-
		Stock Dividend	698,630	3,751,880	-	-	-
9.	Mr. Ali Imam	Board meeting fees	15,000	-	-	-	-
		Cash Dividend	-	-	-	-	-
		Stock Dividend	119,590	-	-	-	-
10.	Mr. Ali Imam (Nominated by Little Creek Advisors Limited)	Board meeting fees	-	-	-	-	-
		Cash Dividend	-	-	-	-	-
		Stock Dividend	-	10,875,000	-	-	-
11.	Mr. Md. Mosabbir Alam	Remuneration	2,960,395	1,406,742	-	-	-
		Cash Dividend	-	-	-	-	-
		Stock Dividend	607,500	3,262,500	-	-	-
12.	Mr. Shawkat Hossain (Nominated by BD Venture Limited)	Board meeting fees	-	-	-	-	-
		Cash Dividend	-	-	-	-	-
		Stock Dividend	-	-	-	-	-
13.	Mr. Shafique-Ul-Azam (Nominated by BD Venture Limited)	Board meeting fees	-	-	-	-	-
		Cash Dividend	-	-	1,125,000	125,000	-
		Stock Dividend	-	-	5,625,000	2,500,000	-
14.	Mr. Mohammed Adnan Imam (Nominated by Oracle Services Limited)	Board meeting fees	-	-	-	-	-
		Cash Dividend	-	-	1,125,000	125,000	-
		Stock Dividend	-	-	5,625,000	2,500,000	-

Mr. Shawkat Hossain resigned from the board on 14 Nov 2019, Mr. Shafique-Ul-Azam resigned from the board on 04 May 2021, Mr. Mohammad Adnan Imam resigned from the board on 12 September 2021, Mr. Ali Imam (represented by Little Creek Advisors Limited) resigned from the board on 18 May 2022 and appointed as director on individual capacity and subsequently resigned on 04 January 2024.

(b) If any assets were acquired or are to be acquired from the aforesaid persons, the amount paid for such assets and the method used to determine the price shall be mentioned in the prospectus, and if the assets were acquired by the said persons within two years prior to their transfer to the issuer, the cost thereof paid to the subscribers to the memorandum shall also have to be shown therein

The information is not applicable for Brain Station 23 PLC.

SECTION XII: TANGIBLE ASSETS PER SHARE
