

Particulars	From January 1, 2024 to date of filing of this Red Herring Prospectus	From April 1, 2023 to December 31, 2023	Financial Year 2023	Financial Year 2022	Financial Year 2021
calculated on the basis of fair value of the stock options and the impact of this difference, on the profits of the Company and on the earnings per share of the Company					
Description of the pricing formula method and significant assumptions used during the year to estimate the fair values of options, including weighted-average information, namely, risk-free interest rate, expected life, expected volatility, expected dividends and the price of the underlying share in market at the time of grant of the option	Black Scholes				
-Expected life of options (years)	3 years to 9 years	3 years to 9 years	3 years to 9 years	3 years to 9 years	3 years to 9 years
-Volatility (% p.a)	9.7% to 22.1%	9.7% to 22.1%	9.7% to 22.1%	9.7% to 22.1%	9.7% to 22.1%
-Risk free rate of returns (%)	4% to 7.3%	4% to 7.3%	4% to 6.7%	4% to 6.7%	4% to 6.7%
Dividend yield (%)	0.0% to 0.8%	0.0% to 0.8%	0.6% to 0.8%	0.6% to 0.8%	0.6% to 0.8%
Impact on profit and earnings per Equity Share (face value of ₹10 Equity Share, as applicable) of the last three years if the accounting policies prescribed in the SEBI SBEB Regulations had been followed in respect of options granted in the last three years	Nil				
Intention of the Key Managerial Personnel, Senior Management and whole time directors who are holders of Equity Shares allotted on exercise of options granted to sell their equity shares within three months after the date of listing of Equity Shares pursuant to the Offer	Key Managerial Personnel and Senior Management Personnel may, subject to market conditions, sell Equity Shares allotted on the exercise of their options, in full or in part, post-listing of the Equity Shares of the Company and the quantum of sale of such Equity Shares is undecided				
Intention to sell Equity Shares arising out of an employee stock option scheme within three months after the listing of Equity Shares, by Directors, senior management personnel and employees having Equity Shares arising out of an employee stock option scheme, amounting to more than 1% of the issued capital (excluding outstanding warrants and conversions)	Nil				

* In addition to Rajesh Viswanathan, the Chief Financial Officer and Harshada Pathak, the Company Secretary and Compliance Officer whose details are provided in "Key Managerial Personnel" above.

Notes:

1. The shareholders vide a special resolution have approved bonus issue of equity shares of the Company in the ratio of nine shares of face value of ₹10 each for each existing equity share of the face value of ₹10 each on January 16, 2021 in extraordinary general meeting (EGM). Above information has been prepared after giving effect of Bonus Shares in all periods.

2. For the purpose of exercise of ESOPs the calculated grants shall be adjusted to the nearest integer.