

## Disclosures by the Board of Directors

### Pursuant to Regulation 14 of Securities and Exchange Board of India (Share Based Employee Benefits And Sweat Equity) Regulations, 2021

The Board of Directors in their report shall disclose any material change in the scheme(s) and whether the scheme(s) is / are in compliance with the regulations. Further, the following details, *inter alia*, shall be disclosed on the company's website and a web-link thereto shall be provided in the report of Board of Directors.

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: Refer Note No.-35 forming part of the Standalone Financial Statements for the Financial Year 2024-25. Please note that the said disclosure is provided in accordance with the Indian Accounting Standards (Ind IAS) 102- Share Based Payment.
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B.	Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Accounting Standard 33 - Earnings Per Share' issued by Central Government or any other relevant accounting standards as issued from time to time: Refer Note No.35 forming part of the Standalone Financial Statements. Please note that the said disclosure is provided in accordance with the Indian Accounting Standards (Ind IAS) 33-Earnings per share.
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C.	<b>Summary of Status of ESOPs Granted</b>	
	The position of the existing schemes is summarized as under:-	
S.No.	Particulars	Jeena Sikho Lifecare Limited - Employee Stock Option Scheme 2024
<b>I. Details of the ESOS:</b>		
1	Date of Shareholder's Approval	27.02.2024
2	Total Number of Options approved	1,30,000
3	Vesting Requirements	Any Grantee who wishes to accept an offer made, must deliver an Acceptance Form, prescribed by the Compensation Committee from time to time, duly completed as required therein to the Committee on or before the Closing date stated in the Grant letter. As per SEBI ESOS Regulations, there shall be a minimum period of one year between the grant of options and vesting of options. Subject to Participant's continues employment with the Company and further subject to other clauses of the ESOS 2024; the Unvested Options shall vest with the Participant on the following dates as per the graded vesting plan.
4	Exercise Price or Pricing formula (Rs.)	The Exercise Price of the Option shall be Rs. 10/- (Rupees Ten Only) each.
5	Maximum term of Options granted (years)	5 years
6	Source of shares (primary, secondary or combination)	Primary
7	Variation in terms of Options	NA

<b>II</b>	<b>Method used to account for ESOS - Intrinsic or fair value.</b>	Fair Value
<b>III</b>	<b>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.</b>	NA

<b>IV</b>	<b>Option Movement during the year:</b>	<b>ESOS 2025</b>	<b>Weighted Average Exercise Price</b>
<b>1</b>	No. of Options Outstanding at the beginning of the year	61275	10.00
<b>2</b>	No. of Options Granted during the year	NIL	
<b>3</b>	No. of Options Cancelled during the year	13225	10.00
<b>4</b>	Number of options forfeited / lapsed during the year	-	-
<b>5</b>	No. of Options Vested during the year	-	-
<b>6</b>	No. of Options Exercised during the year	-	-
<b>7</b>	Total number of shares arising as a result of exercise of options	-	-
<b>8</b>	Money realised by exercise of options (Rs.) (if scheme is implemented directly by the company)	-	-
<b>9</b>	Loan repaid by the Trust during the year from exercise price received	-	
<b>10</b>	Number of options Outstanding at the end of the year	48050	10.00
<b>11</b>	Number of Options exercisable at the end of the year	-	

<b>V</b>	<b>Weighted average exercise price of Options granted during the year whose:</b>	
(a)	Exercise price equals market price	
(b)	Exercise price is greater than market price	
(c)	Exercise price is less than market price	

<b>Weighted average fair value of options granted during the year whose:</b>		
(a)	Exercise price equals market price	NA
(b)	Exercise price is greater than market price	NA
(c)	Exercise price is less than market price	NA

<b>The weighted average market price of options exercised during the year</b>	No Options were Exercised during the year
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<b>Contractual life for options outstanding as on 31st March 2025 (Years)</b>	3.38 years
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<b>VI</b>	<b>Employee-wise details of options granted during the financial year 2024-25:</b>		
<b>(i)</b>	<b>Senior Managerial Personnel as defined under Regulation 16 (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:</b>		
<b>S.No.</b>	<b>Name</b>	<b>Designation</b>	<b>No. of Options granted</b>
<b>a</b>	Anshika Garg	Company Secretary & Compliance Officer	NIL
<b>b</b>	Nanak Chand	Chief Financial Officer	1,000

<b>(ii)</b>	<b>Any Other Employees who were granted, during the year, options amounting to 5% or more of the options granted during the year:</b>			
<b>S.No.</b>	<b>Name</b>	<b>Designation</b>	<b>No. of options granted</b>	<b>Percentage of Options Granted during the year</b>
No options were granted to employees amounting to 5% or more of the options during the year:				

<b>(iii)</b>	<b>Identified employees who were granted option, during the year equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant.</b>			
<b>S.No.</b>	<b>Name</b>	<b>No. of options granted</b>		
No options were granted during the year equal to or exceeding 1% of the issued capital				

<b>VII a)</b>	<b>Method and Assumptions used to estimate the fair value of options granted during the year 2024-25</b>
	NA

The Assumptions used in the model are as follows:

<b>S.No.</b>	<b>Particulars</b>	<b>ESOS 2025</b>
<b>1</b>	Risk Free Interest Rate	NA
<b>2</b>	Expected Option Life (years)	NA
<b>3</b>	Expected Volatility	NA
<b>4</b>	Dividend Yield	NA
<b>5</b>	Price of the underlying share in market at the time of the option grant (Rs.)	Rs. 833.25 to 834.59

<b>Assumptions in computation of Fair Value of Options</b>
<b>Stock Price:</b> NA
<b>Volatility:</b> NA
<b>Risk-free rate of return:</b> NA
<b>Exercise Price:</b> NA
<b>Time to Maturity:</b> NA
<b>Expected divided yield:</b> NA

(b)	The method used and the assumptions made to incorporate the effects of expected early exercise: NA
(c)	How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility: NA
(d)	Whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition: NA

VIII (a) Details of the Trust			
S.No.	Particulars	FY 24-25	FY 23-24
1	Name of the Trust	NA	NA
2	Details of the Trustee(s)	NA	NA
3	Amount of loan disbursed by company during the year	NA	NA
4	Amount of loan outstanding (repayable to company) as at the end of the year	NA	NA
5	Amount of loan, if any, taken from any other source for which company has provided any security or guarantee	NA	NA
6	Any other contribution made to the Trust during the year	NA	NA

(b) Brief details of transactions in shares by the Trust			
S.No.	Particulars	FY 24-25	FY 23-24
1	Number of shares held at the beginning of the year;	NA	NA
2	Number of shares acquired during the year through (i) Primary issuance (ii) Secondary acquisition	NA	NA
3	As a percentage of paid up equity capital as at the end of the previous financial year	NA	NA
4	weighted average cost of acquisition per share	NA	NA
5	Number of shares transferred to the employees / sold along with the purpose thereof;	NA	NA
6	Number of shares held at the end of the year.	NA	NA

<b>(c) In case of secondary acquisition of shares by the Trust</b>		<b>FY 24-25</b>	<b>FY 23-24</b>
<b>S.No.</b>	<b>Particulars</b>	<b>Number of shares as a percentage of paid-up equity capital as at the end of the year immediately preceding the year in which shareholders' approval was obtained</b>	<b>Number of shares as a percentage of paid-up equity capital as at the end of the year immediately preceding the year in which shareholders' approval was obtained</b>
<b>1</b>	Held at the beginning of the year	NA	NA
<b>2</b>	Acquired during the year	NA	NA
<b>3</b>	Sold during the year	NA	NA
<b>4</b>	Transferred to the employees during the year	NA	NA
<b>5</b>	Held at the end of the year	NA	NA