

Disclosure under Regulation 14 read with Part F- Disclosures by the Board of Directors of Schedule -I of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

SI No.	Particular(s)	Details
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.	NA
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 Central Government or any other relevant accounting standards as issued from time to time.	NA
C	Details related to ESOS	NA
	(i) A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including -	NA
	(a) Date of shareholders' approval	NA
	(b) Total number of options approved under ESOS	NA
	(c) Vesting requirements	NA
	(d) Exercise price or pricing formula	NA
	(e) Maximum term of options granted	NA
	(f) Source of shares (primary, secondary or combination)	NA
	(g) Variation in terms of options	NA
	(ii) Method used to account for ESOS - Intrinsic or fair value.	NA
	(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 shall also be disclosed.	NA
	(iv) Option movement during the year (For each ESOS):	NA
	Particulars	NA
	(a) Number of options outstanding at the beginning of the period	NA
	(b) Number of options granted during the year	NA
	(c) Number of options forfeited / lapsed during the year	NA
	(d) Number of options vested during the year	NA
	(e) Number of options exercised during the year	NA
	(f) Number of shares arising as a result of exercise of options	NA
	(g) Money realized by exercise of options (INR), if scheme is implemented directly by the company	NA
	(h) Loan repaid by the Trust during the year from exercise price received	NA
	(i) Number of options outstanding at the end of the year	NA
	(j) Number of options exercisable at the end of the year	NA
	(k) 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.	NA

(vi) Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -	NA
(a) senior managerial personnel as defined under Regulation 16(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;	NA
(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; and	NA
(c) identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant.	NA
(vii) A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:	NA
(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;	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; and	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
Disclosures in respect of grants made in three years prior to IPO under each ESOPs:	
The members of the Company has approved the Zaggle Employee Stock Option Scheme 2022” (hereinafter referred to as the “Scheme” or “ZAGGLE ESOP 2022”) in its Extra- Ordinary Meeting held on 27th September, 2022, However During the Three(3) Financial years FY 2019-2020, FY 2020-2021 and FY 2021-2022 no grant was made under ESOP	