

## ANNEXURE - A

**DISCLOSURES ON EMPLOYEE STOCK OPTION SCHEME FOR THE YEAR ENDED MARCH 31, 2021**

(Pursuant to Rule 12 (9) of Company Share Capital & Debenture Rules 2014 & Regulation 14 of the SEBI  
(Share Based Employee Benefits) Regulations, 2014)

Sl.No.	Particulars	Status of compliance
1.	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.	There are no material changes in the Scheme. Please refer Clause 5 (ii) of the Board's report
2.	Further, the following details, interalia, shall be disclosed on the company's website and a web-link there to shall be provided in the report of board of directors.	
A.	Relevant disclosures in terms of the 'Guidance note on accounting for employee share-based payments' issued by ICAI or any other relevant accounting standards as prescribed from time to time.	Disclosed in Notes to the Financial Statements – Note 32 to Standalone Financials for the year ended March 31, 2021.
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 ICAI or any other relevant accounting standards as prescribed from time to time.	Diluted earnings per share: Rs.20.93
<b>C.</b>	<b>Details related to Employees Stock Option Scheme (ESOS)</b>	
(i)	A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including -	
(a)	Date of shareholders' approval	'Scheme 2020' September 23 2020
(b)	Vesting requirements	For 24 employees: 1 <sup>st</sup> Vesting - 9% of individual grants without any criteria; 2 <sup>nd</sup> Vesting – On achievement of 2021-22 target turnover as per slab; For 3 employees: Single Vesting - On achievement of 2020-21 target turnover;
(c)	Exercise price or pricing formula	Grant Price is the closing market price of the equity shares of Amrutanjan Health Care Limited as on 30.9.2020 as per National Stock Exchange records. Exercise Price will be the Grant Price after allowing a discount of Rs. 70/- per Option.
(d)	Maximum term of options granted	3 years
(e)	Source of shares (primary, secondary or combination)	Secondary
(f)	Variation in terms of options	Options vary depending upon the cadre, criticality of the position, contribution, etc.
(ii)	Method used to account for ESOS - Intrinsic or fair value.	Fair Value
(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.	Not Applicable as fair value has been accounted



Sl.No.	Particulars	Status of compliance																								
(iv)	<b>Option movement during the year (for each ESOS):</b>																									
	Number of options outstanding at the beginning of the period	NIL																								
	Number of options granted during the year	1,36,472																								
	Number of options forfeited / lapsed during the year	-																								
	Number of options vested during the year	-																								
	Number of options exercised during the year	-																								
	Number of shares arising as a result of exercise of options	-																								
	Money realized by exercise of options (INR), if scheme is implemented directly by the company	-																								
	Loan repaid by the Trust during the year from exercise price received	-																								
	Number of options outstanding at the end of the year	1,36,472																								
	Number of options exercisable at the end of the year	NIL																								
(v)	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 were exercised during the year 2020-21.																								
(vi)	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -																									
	(a) senior managerial personnel;	<table border="1"> <thead> <tr> <th>Sl No</th> <th>Name and Designation</th> <th>Options Granted</th> <th>Grant Price</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>P.Kannan- GM (HR &amp; ADMN)</td> <td>6,431</td> <td>353</td> </tr> <tr> <td>2</td> <td>R. Narayanan- Chief Sales Officer</td> <td>3,508</td> <td>353</td> </tr> <tr> <td>3</td> <td>Soumomoy Pal- GM (Information Technology)</td> <td>3,215</td> <td>353</td> </tr> <tr> <td>4</td> <td>S. Suresh Kumar- GM (Marketing)</td> <td>3,215</td> <td>353</td> </tr> <tr> <td>5</td> <td>M. Srinivasan- Company Secretary</td> <td>1,900</td> <td>353</td> </tr> </tbody> </table>	Sl No	Name and Designation	Options Granted	Grant Price	1	P.Kannan- GM (HR & ADMN)	6,431	353	2	R. Narayanan- Chief Sales Officer	3,508	353	3	Soumomoy Pal- GM (Information Technology)	3,215	353	4	S. Suresh Kumar- GM (Marketing)	3,215	353	5	M. Srinivasan- Company Secretary	1,900	353
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	(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	<table border="1"> <thead> <tr> <th>Sl No</th> <th>Name and Designation</th> <th>Options Granted</th> <th>Grant Price</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>S. Jeyakanth- Chief Operating Officer Supply Chain &amp; Product Delivery</td> <td>16,077</td> <td>353</td> </tr> <tr> <td>2</td> <td>B. Mani- Chief Marketing Officer</td> <td>14,286</td> <td>353</td> </tr> <tr> <td>3</td> <td>N. Swaminathan- Chief Financial Officer</td> <td>12,861</td> <td>353</td> </tr> <tr> <td>4</td> <td>Dr. Ravichandran - GM (Quality Control and R &amp; D)</td> <td>11,692</td> <td>353</td> </tr> <tr> <td>5</td> <td>Pradeep Choudhary - GM (Sales)</td> <td>9,646</td> <td>353</td> </tr> </tbody> </table>	Sl No	Name and Designation	Options Granted	Grant Price	1	S. Jeyakanth- Chief Operating Officer Supply Chain & Product Delivery	16,077	353	2	B. Mani- Chief Marketing Officer	14,286	353	3	N. Swaminathan- Chief Financial Officer	12,861	353	4	Dr. Ravichandran - GM (Quality Control and R & D)	11,692	353	5	Pradeep Choudhary - GM (Sales)	9,646	353
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	(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.	NIL																								

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Sl.No.	Particulars	Status of compliance
(vii)	A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information: (a) i). the weighted-average values of share price, ii). exercise price, iii). expected volatility, iv). expected option life, v). annualized dividend yield vi). the risk-free interest rate and vii). any other inputs to the model;	Assumptions used in determination of the fair value of the stock options under the Black Scholes Model  353 353 32.69% 1-3 years 0.28% 6.18% NIL
	(b) the method used and the assumptions made to incorporate the effects of expected early exercise;	The assumptions for exercise period have been incorporated based on the vesting period based on management analysis.
	(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	Expected volatility is based on historical volatility of the market prices of the Company's publicly traded equity shares during the expected term of the option grant.
	(d) Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	Same as above.

**Details related to Trust**

The following details, *inter alia*, in connection with transactions made by the Trust meant for the purpose of administering the Scheme 2020

**General information on all schemes**

Sl. No.	Particulars	Details
1.	Name of the Trust	AMRUTANJAN HEALTH CARE LIMITED ESOP TRUST
2.	Details of the Trustee(s)	SURANA AND SURANA INTERNATIONAL ATTORNEYS
3.	Amount of loan disbursed by company / any company in the group, during the year	Rs. 100.10 (in Lakhs)
4.	Amount of loan outstanding (repayable to company / any company in the group) as at the end of the year	Rs. 100.10 (in Lakhs)
5.	Amount of loan, if any, taken from any other source for which company / any company in the group has provided any security or guarantee	NIL
6.	Any other contribution made to the Trust during the year	NIL

**Brief details of transactions in shares by the Trust**

- (a) Number of shares held at the beginning of the year ; NIL
- (b) Number of shares acquired during the year through
- (i) Primary issuance - NIL
- (ii) Secondary acquisition, also as a percentage of paid-up equity capital as at the end of the previous financial year, along with information on weighted average cost of acquisition per share - 17,417 equity shares (0.06% of the paid-up capital with a weighted average cost of acquisition at Rs. 553.56 per share)
- (c) Number of shares transferred to the employees / sold along with the purpose thereof - NIL
- (d) Number of shares held at the end of the year- 17,417

**In case of secondary acquisition of shares by the Trust**

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
Held at the beginning of the year	NIL
Acquired during the year	0.06% (17,417 equity shares)
Sold during the year	NIL
Transferred to the employees during the year	NIL
Held at the end of the year	0.06% (17,417 equity shares)