

Disclosures pursuant to Rule 12(9) of Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 read with Part F of Schedule I of the SEBI (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 for the Financial year 2024-2025		
	The Netweb Employees Stock Option Scheme, 2023 ("the Scheme") is in compliance with SEBI (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 (SBEB Regulation).	
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 this regard from time to time	Details have been provided in the Notes no 52 of notes to the Financial Statements in the Annual report 2024-25 .
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	Basic EPS for the financial year is Rs. 20.25 per share and Diluted EPS is Rs. 20.24 per share.
C	Details related to ESOS	
(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	January 09, 2023, with further revision on February 23, 2023. Post IPO of the Company, shareholders approved to ratify the PRE-IPO scheme on October 17, 2024, through Postal Ballot process.
	(b) Total number of options approved under ESOP Scheme	25,46,199
	(c) Vesting requirements	As per the grant letter issued to the eligible employees of the Company.
	(d) Exercise price or pricing formula	Rs. 2/- per share
	(e) Maximum term of options granted (Exercise period)	1-3 years
	(f) Source of shares (primary, secondary or combination)	Primary
	(g) Variation in terms of options	Nil
(ii)	Method used to account for ESOS – Intrinsic or fair value.	Fair Value

(ii)	Where the company opts for the 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.	N.A.																							
(IV)	Option movement during the year	<table><tr><th>Particulars</th><th>Nos</th></tr><tr><td>Number of options outstanding at the beginning of the period</td><td>6,04,584</td></tr><tr><td>Number of options granted during the year</td><td>4935</td></tr><tr><td>Number of options forfeited / lapsed during the year</td><td>29,520</td></tr><tr><td>Number of options vested during the year</td><td>2,87,064</td></tr><tr><td>Number of options exercised during the year</td><td>2,88,000</td></tr><tr><td>Number of shares arising as a result of exercise of options</td><td>2,88,000</td></tr><tr><td>Money realized by exercise of options (INR)</td><td>5,76,000</td></tr><tr><td>Variation of Terms of Options</td><td>Nil</td></tr><tr><td>Number of options outstanding at the end of the year</td><td>2,91,999</td></tr><tr><td>Number of options exercisable at the end of the year</td><td>Nil</td></tr></table>		Particulars	Nos	Number of options outstanding at the beginning of the period	6,04,584	Number of options granted during the year	4935	Number of options forfeited / lapsed during the year	29,520	Number of options vested during the year	2,87,064	Number of options exercised during the year	2,88,000	Number of shares arising as a result of exercise of options	2,88,000	Money realized by exercise of options (INR)	5,76,000	Variation of Terms of Options	Nil	Number of options outstanding at the end of the year	2,91,999	Number of options exercisable at the end of the year	Nil
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(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	<table><tr><th colspan="2">Weighted average exercise price of options granted during the year whose</th></tr><tr><th>Details of Esop</th><th>Esop Scheme 2023</th></tr><tr><td colspan="2"></td></tr></table>		Weighted average exercise price of options granted during the year whose		Details of Esop	Esop Scheme 2023																		
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	market price of the stock.	Exercise price Equals to Market Price	NA
		Exercise price exceeds Market Price	NA
		Exercise price Less than Market Price	Rs. 2.00
		Weighted average fair value of options granted during the year whose	
		Exercise price Equals to Market Price	NA
		Exercise price exceeds Market Price	NA
		Exercise price Less than Market Price	Rs. 813.51
(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/Key managerial personnel as defined under Regulation 16(d) of the SEBI (LODR) Regulations,2015	During the year under review, 804 options were granted to Mr. Ankit Kumar Singhal, Chief Financial Officer of the Company.	
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;	During the year under review, it is not applicable	
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.	During the year under review, it is not applicable	
(vi i)	A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:		
Method & Model		During the FY 2024-25 the options were granted based on the fair value of the options are determined using the Black-Scholes Model. Some of the important Assumption to estimate fair value are : 1 The price of the underlying instrument follow a process with consistent drift and volatility. 2. Stock prices follow a log normal distribution because asset price	

	<p>cannot be negative.</p> <p>3. There are no riskless arbitrage opportunities.</p> <p>4. Market prices cannot be predicted.</p> <p>5. Share returns are normally distributed, thus volatility is consistent over time.</p>
Significant assumptions	
The Weighted average value of share price	Rs. 2742.51
Exercise price	Rs. 2.00
Expected volatility	45.1%
Expected option life	2.04 Years (AVG)
Expected dividend yield	0.00%
Risk free interest rate	6.46%
The method used and the assumptions made to incorporate the effects of expected early exercise	Not Applicable
How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility	The expected volatility of the Company's Equity Shares is computed on the basis of the historical volatility of relevant Data processing and outsourced services company operating in India.
Whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition	Based on Management's best estimate and multiple factors related to the Company's financial projections.
Disclosures in respect of grants made in three years prior to IPO under each ESOS	
905472 options have been granted out of the total 25,46,199 pool of options prior to the IPO.	