



SIGNATUREGLOBAL (INDIA) LIMITED

Disclosures pursuant to Regulation 14 of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, for the financial year ended 31st March, 2026 are given below:

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.	Disclosed in Notes to Accounts – Note 42 to Standalone and Note No. 46 to Consolidated Financial Statements for the year ended March 31, 2026.
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.	Diluted EPS for the financial year 2025-26 is Rs. 1.148807 on standalone basis disclosed in Note No. 33 to Standalone Financial Statements and Rs. 77.833701 on consolidated basis disclosed in Note No. 38 to Consolidated Financial Statements, calculated in accordance with IND-AS.
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 – The Board of Directors of the Company at its meeting held on 29th August, 2024 has approved the formulation of “Signatureglobal Employee Stock Option Plan 2024” (the ESOP Plan), with the authority to grant not exceeding 8,50,000 (Eight Lakhs Fifty Thousand Only) employee stock options to such eligible employees of the Company/ Subsidiary Companies/ Associate Companies, as may be determined by the Nomination and Remuneration Committee (also designated as Compensation Committee), in one or more tranches, from time to time, which in aggregate shall be exercisable into not more than 8,50,000 (Eight Lakhs Fifty Thousand Only) equity shares of face value of Re. 1/- (Rupee One Only) each fully paid-up. The ESOP Plan has been framed in compliance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. During the year ended 31st March, 2026, no material changes were made to the ESOP Plan.	

	(a) Date of shareholders' approval	28 th September, 2024
	(b) Total number of options approved under ESOS	8,50,000 Stock Options
	(c) Vesting requirements	All the Options granted on any date shall vest not earlier than minimum vesting period of 1 (one) year from the date of grant of Options. The vesting dates and relative percentages shall be determined by the Committee and may vary from employee to employee or any class thereof. Vesting of Options would be subject to continued employment with the Company or group company(ies) including subsidiary company(ies) and/or its associate company(ies), as the case may be. In addition to this, the Committee may also specify certain performance criteria subject to satisfaction of which the Options would vest.
	(d) Exercise price or pricing formula	The exercise price of any option granted under the Plan shall be the price for exercise of options as determined by the Compensation Committee and communicated to the eligible employee vide the letter of grant. The exercise price for any grant shall not be less than 50% of the closing share price as on the grant date. Once granted, the exercise price of the options may be varied by the Compensation Committee to account for any rights issues, mergers, stock splits, bonus issue or share consolidations etc.
	(e) Maximum term of options granted	The maximum term of options is 7 (seven) years from the Grant Date, comprising graded vesting over a period of 1 to 4 years and an exercise window of 3 (three) years running from each tranche's respective date of vesting.
	(f) Source of shares (primary, secondary or combination)	Primary
	(g) Variation in terms of options	Not Applicable
(ii)	Method used to account for ESOS - Intrinsic or fair value	The Company has considered fair value method for accounting of options.
(iii)	Where the company opts for expensing of the options using the intrinsic value of the options, the difference	Not Applicable

	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.	
(iv)	Option movement during the year (For each ESOS):	
	Number of options outstanding at the beginning of the period	0
	Number of options granted during the year	8,50,000
	Number of options forfeited / lapsed during the year	81,855
	Number of options vested during the year	0
	Number of options exercised during the year	0
	Number of shares arising as a result of exercise of options	0
	Money realized by exercise of options (INR), if scheme is implemented directly by the company	0
	Loan repaid by the Trust during the year from exercise price received	Not Applicable
	Number of options outstanding at the end of the year	7,68,145
	Number of options exercisable at the end of the year	0
(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.	Weighted-average exercise price: Rs. 679.44 and weighted-average fair value: Rs. 682.51, in respect of options whose exercise price is less than the market price of the stock as on the grant date (both tranches granted during the year fall in this category). Members may also refer to Note 42 to the audited Standalone Financial Statements, and the corresponding note to the Consolidated Financial Statements, for the financial year 2025-26

(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 as defined under Regulation 16(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;	As per Annexure-A
	(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	None
	(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.	None
(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) 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;	The fair value has been determined using the Black-Scholes Model, with the following inputs used for options granted during the year: share price at grant date Rs. 1,172.70; weighted-average exercise price Rs. 679.44; expected volatility 38.14% to 43.60%; expected option life 2.5 to 5.5 years; expected dividend yield 0.00%; and risk-free interest rate 5.94% to 6.10%. Expected volatility has been determined after observing the historical volatility of the Company and other listed peers. Members may also refer to Note 42 to the audited Standalone Financial Statements, and the corresponding Note No. 46 to the Consolidated Financial Statements, for the financial year 2025-26.
	(b) the method used and the assumptions made to incorporate the effects of expected early exercise;	
	(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	
	(d) whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition.	

Disclosures in respect of grants made in three years prior to IPO under each ESOS: Not Applicable

Annexure-A

Sl. No	Name of employee	Designation	Number of options granted during the year	Exercise price
1	Mr. Rajat Kathuria	Chief Executive Officer	1,59,297	586.35
2	Mr. Sanjay Kumar Varshney	Chief Operating Officer	53,368	586.35
3	Mr. Meghraj Bothra	Company Secretary	29,649	586.35
4	Mr. Sanjeev Kumar Sharma	Chief Financial Officer	56,379	879.53
5	Mr. Manish Garg	Deputy Chief Financial Officer	29,649	586.35
6	Mr. Varun Mehta	Group President - Operations	14,232	586.35
7	Mr. Satyendra Pati Tripathi	Chief Information Officer	18,139	879.53
8	Mr. Rohan Chopra	Chief Human Resource Officer	8,560	879.53
9	Mr. Jayanta Barua	Head Marcom	15,344	586.35
10	Mr. Pradeep Gaur	President (Sales)	27,277	586.35
11	Mr. Sandeep Kumar Mittal	President (Sales)	11,294	586.35
12	Mr. Mubashir Hussain	Senior Vice President (Sales)	19,961	586.35
13	Mr. Guneet Singh Sodhi	Senior VP CRM	17,845	586.35
14	Mr. Sapan Madan	Senior Vice President (Sales)	14,958	879.53
15	Mr. Vidush Arya	Vice President – Corporate Strategy	6,189	879.53
16	Mr. Saurabh Jolly	Vice President – Project Management Office	4,843	879.53
17	Mr. Amit Kaicker	Chief Business Officer – Sales and Marketing	34,518	879.53
18	Mr. Varun Oberoi	President CRM	12,363	879.53