SASKEN

Disclosures pursuant to SEBI (Share Based Employee Benefits) Regulations, 2021 for the year ended March 31, 2026.

SEBI vide its notification dated August 13, 2021 had issued the SEBI (Share Based Employee Benefits) Regulations, 2021, (SBEB Regulations) which replaced SEBI (Share Based Employee Benefits) Regulations, 2014.

In Financial Year 2016-17, your Company had formulated a new Scheme i.e., Sasken Employees' Share Based Incentive Plan 2016 (Incentive Plan 2016) under the SBEB Regulations, enabling your Company to grant options up to a maximum of 8,85,900 of Stock Appreciation Rights / Restricted Stock Units / other Stock Based Instruments, as may be formulated by SEBI from time to time, in any combination and in accordance with the applicable provisions of law.

The disclosures pursuant to Regulation 14 of the SBEB Regulations are as under:

Restricted Stock Option Units (RSUs) & Employee Stock Option Plan (ESOP)

Nature of Disclosure	Particulars
Date of Shareholders' approval	December 23, 2016
Date of in-principle approval of	BSE – June 15, 2018 NSE – June 22, 2018
Total number of options Approved	Up to 8,85,900 equity shares of ₹ 10 each of the Company
Total options granted during the year	2021-22 - 85,270 options 2022-23 - 1,29,170 options 2023-24 - 126,870 options 2024-25 - Nil 2025-26 – 29,601 options (RSUs) and 96,600 (ESOPs)
Exercise Price	₹ 10 – RSUs and ₹ 1,484 - ESOPs.
Grant Commencement Date	1. 14th January 2022 2. 26th May 2022 3. 19th October 2022 4. 4th November 2022 5. 3rd April 2023 6. 13th October 2023 7. 13th August 2025 8. 13th January 2026
Vesting Period and Exercise Period	During the year ended March 31, 2026, the Group granted 96,600 ESOPs and 29,601 RSUs. ESOPs are subject to a service-based vesting condition and vest in equal tranches over a period of four years. The vested options are exercisable within three years from the date of vesting. RSUs are subject to non-market performance conditions and vest in equal tranches over a period of three years. The vested RSUs are exercisable within one year from the date of vesting. Further, during earlier years, grants were made to identified employees on January 13, 2022; May 26, 2022; October 19, 2022; November 4, 2022; April 3, 2023; and October 13, 2023. These awards vest over a period of two years as per the vesting schedule approved by the Committee and are exercisable within three years from the date of vesting, in accordance with the terms approved by the Committee.

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Maximum term of options Granted	As determined by the Nomination and Remuneration Committee, subject to the Compliance of SBEB Regulations
Source of shares	Fresh issue
Variation in terms of Options	Nil
Other terms	Grant of options is subject to (a) Incentive Plan 2016 (b) SBEB Regulations; (c) Companies Act, 2013, as may be amended from time to time and other applicable regulatory provisions.
Method used to account for RSUs	Fair Value

1. RSUs movement during the year:

Particulars	Details
Number of options outstanding at the beginning of the period (1st April 2025)	89,640
Number of options granted during the year	29,601
Number of options forfeited / lapsed during the year	5,530
Number of options vested during the year	73,010
Number of options exercised during the year	64,890
Number of shares arising as a result of exercise of options	64,890

Money realized by exercise of options (INR), if scheme is implemented directly by the company	648,900
Loan repaid by the Trust during the year from exercise price received	None
Number of options outstanding at the end of the year (31st March 2026)	48,821
Number of options exercisable at the end of the year	48,821

2. ESOPs movement during the year:

Particulars	Details
Number of ESOPs outstanding at the beginning of the period (1st April 2025)	Nil
Number of ESOPs granted during the year	96,600
Number of ESOPs forfeited / lapsed during the year	Nil
Number of ESOPs vested during the year	Nil
Number of ESOPs exercised during the year	Nil
Number of shares arising as a result of exercise of options	Nil

Money realized by exercise of options (INR), if scheme is implemented directly by the company	Nil
Loan repaid by the Trust during the year from exercise price received	None
Number of ESOPs outstanding at the end of the year (31st March 2026)	96,600

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Number of ESOPs exercisable at the end of the year	Nil

Diluted Earnings Per Share (EPS) pursuant to the issue of shares on exercise of option calculated in accordance with Ind AS 33	Please refer Note No. 26 to Standalone Financial Statements and Note No. 30 Consolidated Financial Statements in the annual report for Diluted EPS.
Where the company has calculated the employee compensation cost using the intrinsic value of the stock 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 to be disclosed. The impact of this difference on profits and on EPS of the company also to be disclosed	Not applicable
Weighted average exercise prices and weighted average fair value 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 options	The weighted average price of the stock options (RSUs) exercised is ₹ 10 and the price of the underlying weighted share in the market at the time of option grant ₹ 1,074.06 for RSUs and ESOPs is ₹ 1,484.
A description of the method and significant assumptions used during the year to estimate the fair value of options, at the time of grant including the following weighted average information.	SEBI has prescribed two methods to account for stock grants; (i) the intrinsic value method; (ii) the fair value method. The Company adopts the Fair value method to account for the stock options it grants to the employees.
Method used and assumptions made to incorporate effects of expected early exercise	For RSUs: Method Used: Fair Value Assumptions made are as follows: 1. Risk free interest rate: 7.06% 2. Weighted average contractual life: 3.50 3. Expected volatility: 44.47% 4. Dividend yield: 1.65% For ESOPs: Method Used: Fair Value Assumptions made are as follows: 1. Risk free interest rate: 6.08% 2. Weighted average contractual life: 4.50 3. Expected volatility: 43.56% 4. Dividend yield: 1.70%
How expected volatility was determined, including explanation of the extent to which expected volatility was based on historical volatility	Expected volatility during the expected term of the RSUs is based on historical volatility of the observed market prices of the Company's publicly traded equity shares during a period equivalent to the expected term of the RSUs / ESOPs.
Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition	Stock price is variable based on actual market data at the time of RSUs / ESOPs valuation.

Bengaluru
May 8, 2026