

Disclosure pursuant to Regulation 14 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2011 For the Financial Year 2024-25

The following details have been disclosed on the Company's website at:

- 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.: The disclosures are provided in the Note No. 22 of the Notes to the standalone annual financial statements of the Company for the year ended 31st March, 2025, forming part of the Annual Report of the Company.
- 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:
0.59 Earnings Per Share.
- C. **Details related to ESOPs:**

Scheme Name		RML Employee Stock Option Plan 2023 (“ESOP 2023”)	RML Employee Stock Option Plan II 2023” (“RML ESOP II 2023”)	RML Employee Stock Option Plan 2024 (“RML ESOP 2024”)
Sr. No.	Particulars			
(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	April 09, 2023	August 03,2024	November 22, 2024
	(b) Total number of options approved under ESOS	10,15,000	50,00,000	50,00,000
	(c) Vesting requirements	Options granted under ESOP 2023 would Vest at the completion of the Period of 1 (One) year from the date of the Grant of such Options.	Options granted under RML ESOP II 2023 would Vest at the completion of the Period of 1 (One) year from the date of the Grant of such Options.	Options granted under RML ESOP Plan 2024 would Vest at the completion of the Period of 1 (One) year from the date of the Grant of such Options.
	(d) Exercise price or pricing formula	The compensation and remuneration committee	The compensation and remuneration committee decides on the grant price time	N.A

		finalized at Rs. 50/- (Rupees Fifty Only) per Option	<p>to time based on the day the grant letter is issued, market price traded at BSE on that day and other parameters.</p> <p>a)The twenty-one lakh ninety-five thousand options have been granted at Rs. 150 per share.</p> <p>b)The five thousand options has been granted at Rs.160 per share.</p> <p>c)The seven lakh fifty thousand options has been granted at Rs.180 per share.</p> <p>d)The eight lakh fifty thousand options has been granted at Rs.120 per share.</p> <p>e)The two lakh ten thousand options has been granted at Rs.50 per share.</p> <p>Rest of the options pricing would be as and when the grant letters would be issued and pricing to be decided by the committee.</p>	
	(e) Maximum term of options granted	After Vesting, Options can be Exercised either wholly or partly, during the exercise window, within the overall exercise period of 4 (Four) year from the date of respective Vesting.	After Vesting, Options can be Exercised either wholly or partly, during the exercise window, within the overall exercise period of 4 (Four) year from the date of respective Vesting or such other period as may be decided by the Compensation Committee, from time to time.	After Vesting, Options can be Exercised either wholly or partly, during the exercise window, within the overall exercise period of 4 (Four) year from the date of respective Vesting.
	(f) Source of shares (primary, secondary or combination)	Primary	Primary	N.A
	(g) Variation in terms of options	No variation has been made in the terms of options during the year	No variation has been made in the terms of options during the year	N.A

(ii)	Method used to account for ESOS -Intrinsic or fair value.	Fair value method	Fair value method	N.A
(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 Company has used Fair value method	Not applicable as Company has used Fair value method	N.A
(iv)	Option movement during the year (For each ESOS):			
	Number of options outstanding at the beginning of the period	N.A.	48,00,000	N.A
	Number of options granted during the year	10,15,000	40,10,000	N.A
	Number of options forfeited / lapsed during the year	NIL	44,000	N.A
	Number of options vested during the year	10,00,000	1,61,000	N.A
	Number of options exercised during the year	15,000	NIL	N.A
	Number of shares arising as a result of exercise of options	NIL	NIL	N.A
	Money realized by exercise of options (INR),	NIL	NIL	N.A

	if scheme is implemented directly by the company			
	Loan repaid by the Trust during the year from exercise price received	N.A	N.A.	N.A
	Number of options outstanding at the end of the year	N.A	8,29,000	50,00,000
	Number of options exercisable at the end of the year	10,00,000	1,61,000	N.A
(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.		At the grant net of lapse a) The weighted-average Exercise price is at Rs.128.44 per share. b) The weighted-average Fair Value of options has been arrived at Rs 12.42 per share.	N.A
(vi)	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -			

A. Details related to ESPS: Not Applicable

B. Details related to SAR: Not Applicable

C. Details related to GEBS / RBS: Not Applicable

D. Details related to Trust: Not Applicable

	<p>(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;</p>	<p>N.A</p>	<p>29-05-2024</p> <p>Name of employee: Arati Nimesh Shah Designation: Managing Director - Abaca Care Private Limited (A Subsidiary of Rose Merc Limited) Number of options granted during the year: 51,000 Exercise price: Rs. 150/- (Rupees One Fifty Only) per Option</p> <p>01-07-2024</p> <p>Name of employee: Jasmine Jafar Shaikh Designation: Operations Manager Number of options granted during the year: 5,000 Exercise price: Rs. 160/- (Rupees One Sixty Only) per Option</p> <p>30-12-2024</p> <p>Name of employee: Nandish Rao B Designation: Chief Executive Officer - Kaale and Rose Merc Advisors Private Limited (A Subsidiary of Rose Merc Limited) Number of options granted during the year: 50,000 Exercise price: Rs. 120/- (Rupees One Twenty Only) per Option</p> <p>Name of employee: Kalavathi S R Designation: Director - Kaale and Rose Merc Advisors Private Limited (A Subsidiary of Rose Merc Limited)</p>	<p>N.A</p>
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			<p>Number of options granted during the year: 50,000 Exercise price: Rs. 120/- (Rupees One Twenty Only) per Option</p> <p>31-03-2025</p> <p>Name of employee: Jasmine Jafar Shaikh Designation: Operations Manager Number of options granted during the year: 5,000 Exercise price: Rs. 50/- (Rupees Fifty Only) per Option</p> <p>Name of employee: Poonam Shriram Mali Designation: Manager Number of options granted during the year: 5,000 Exercise price: Rs. 50/- (Rupees Fifty Only) per Option</p>	
	(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	N.A	N.A	N.A

	<p>(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.</p>		<p>29 MAY 2025</p> <p>Name of employee: Bijal Himanshu Gandhi Designation: Creative Head Crafts Division Number of options granted during the year: 9,22,000 Exercise price: Rs. 150/- (Rupees One Fifty Only) per Option</p> <p>Name of employee: Dilip Suresh Ambekar Designation: Operations Head Number of options granted during the year: 4,61,000 Exercise price: Rs. 150/- (Rupees One Fifty Only) per Option</p> <p>Name of employee: Harshee Anil Haria Designation: Creative Head Number of options granted during the year: 4,61,000 Exercise price: Rs. 150/- (Rupees One Fifty Only) per Option.</p> <p>Name of employee: Saurabh Sanjay Chaudhary Designation: Creative Managing Director - Outcry Media Solutions Private Limited (A Subsidiary of Rose Merc Limited) Number of options granted during the year: 3,00,000 Exercise price: Rs. 150/- (Rupees One Fifty Only) per Option</p> <p>03-10-2024</p>	<p>N.A</p>
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			<p>Name of employee: Purvesh Krishna Shelatkar Designation: Chairman & Executive Director For Rose Merc Limited Number of options granted during the year: 7,50,000 Exercise price: Rs. 180/- (Rupees One Eighty Only) per Option</p> <p>30-12-2024</p> <p>Name of employee: Purvesh Krishna Shelatkar Designation: Chairman & Executive Director For Rose Merc Limited Number of options granted during the year: 7,50,000 Exercise price: Rs. 120/- (Rupees One Twenty Only) per Option</p> <p>31-03-2025</p> <p>Name of employee: Saurabh Sanjay Chaudhary Designation: Creative Managing Director - Outcry Media Solutions Private Limited (A Subsidiary of Rose Merc Limited) Number of options granted during the year: 2,00,000 Exercise price: Rs. 50/- (Rupees Fifty Only) per Option</p>	
(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,	The minimum life of a stock option is the minimum period before which the options	The minimum life of a stock option is the minimum period before which the options cannot be exercised and the maximum life	N.A

	<p>expected volatility, expected option life, expected dividends, the risk-free interest rate and any other inputs to the model;</p>	<p>cannot be exercised and the maximum life is the period after which the options cannot be exercised. The expected life has been calculated as an average of minimum and maximum life.</p>	<p>is the period after which the options cannot be exercised. The expected life has been calculated as an average of minimum and maximum life.</p>	
	<p>(b) the method used and the assumptions made to incorporate the effects of expected early exercise;</p>	<p>Black Scholes</p>	<p>Black Scholes</p>	<p>N.A</p>
	<p>(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and</p>	<p>Expected volatility on the Company's stock price is based on the historical volatility for the longest period for which trading activity is available.</p>	<p>Expected volatility on the Company's stock price is based on the historical volatility for the longest period for which trading activity is available.</p>	<p>N.A</p>