

## OBEROI REALTY LIMITED

### Disclosures in terms of Companies (Share Capital and Debenture) Rules, 2014 and SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (“SEBI SBEB Regulations”) in respect of Oberoi Realty Limited – Employee Stock Option Plan 2025” (“ESOP 2025” or the “Plan” or the “Scheme”) as on March 31, 2026

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- A. *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 Company shall follow the relevant accounting standards as may be prescribed by the Central Government in terms of Section 133 of the Act and/ or any relevant accounting standards/ guidance note as may be prescribed by the Institute of Chartered Accountants of India or any other competent authority, from time to time, including the disclosure requirements prescribed therein, in compliance with Regulation 15 of SEBI SBEB Regulations.

However, no Options have been granted as on 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.*

Not applicable, since no Options have been granted as on March 31, 2026.

- C. *Details related to ESOP 2025:*

- (i) *Brief description of ESOP:*

ESOP 2025 is a comprehensive plan to grant employee stock options (“**Options**”) to the eligible employees of the Company, its group companies (including subsidiary company(ies) and associate company(ies)), to subscribe to the equity shares of the Company underlying the Options at the exercise price to be determined by the Nomination and Remuneration Committee (“**Committee**”) in accordance with the ESOP 2025. The Committee shall supervise the ESOP 2025 as required under SEBI SBEB Regulations. All questions of interpretation of the ESOP 2025 shall be determined by the Committee and such determination shall be final and binding upon all people who have an interest in the ESOP 2025.

*Other terms and conditions of ESOP 2025:*

- (a) *Date of shareholders' approval:*

August 28, 2025.

- (b) *Total number of options approved under ESOS:*

The total number of Options to be offered and granted under the ESOP 2025 shall not exceed 36,36,023 (Thirty-Six Lakh Thirty-Six Thousand Twenty-Three only). Each Option when exercised would be converted into one equity share of face value of Rs. 10/- (Rupees Ten Only) each fully paid-up.

In case of any corporate action(s) including but not limited to rights issues, bonus issues, merger and sale of division etc., a fair and reasonable adjustment needs to be made to the Options granted. Accordingly, if any additional equity shares are required to be issued by the Company to the eligible employees to make such fair and reasonable adjustment, the ceiling of equity shares as stated above shall be deemed to be increased to the extent of such additional equity shares required to be issued. The Committee shall determine the nature, manner and the extent of the adjustment to be made as a consequence of any corporate action, consolidation etc.

(c) *Vesting requirements:*

The Option granted under the ESOP 2025 would vest not earlier than the minimum vesting period of 1 (one) year and not later than maximum vesting period of 7 (seven) years from the date of grant.

Unless the Committee specifies a different vesting schedule, the following vesting schedule shall apply to all grants made under the Plan:

<b>Vesting Schedule</b>	<b>Percentage of Options which will Vest</b>
At the end of 1 (one) year from the date of grant	Not more than 25% of the Options granted
At the end of 2 (two) year from the date of grant	Not more than 50% of the Options granted, on a cumulative basis
At the end of 3 (three) year from the date of grant	Not more than 75% of the Options granted, on a cumulative basis
At the end of 4 (four) year from the date of grant	Not more than 100% of the Options granted, on a cumulative basis

In the event of death or permanent incapacity of an employee, the minimum vesting period shall not be applicable and in such instances, all the unvested Options shall vest with effect from date of the death or permanent incapacity, as the case may be.

Vesting of Option would be subject to continued employment with the Company, group company (including subsidiary company or associate company), as the case may be, on the relevant vesting date.

(d) *Exercise price or pricing formula:*

The exercise price per Option shall be determined by the Committee at the time of grant, which can be at a maximum discount of 20% (Twenty percent) to the market price of the shares.

The specific exercise price shall be intimated to the option grantee in the grant letter at the time of grant.

(e) *Maximum term of options granted:*

Any Option granted under the ESOP 2025 shall be subject to a maximum vesting period of 7 (Seven) years from the date of grant of Options.

(f) *Source of shares (primary, secondary or combination):*

The ESOP 2025 contemplates the issue of fresh equity shares by the Company.

(g) *Variation in terms of options:*

Not applicable.

(ii) *Method used to account for ESOS - Intrinsic or fair value.*

The Company shall adopt 'fair value method' for valuation of Options as prescribed under IND AS 102 on share-based payments or any accounting standard/ guidance note, as applicable, notified by competent authorities from time to time.

(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 the Company shall adopt 'fair value method' for valuation of Options as prescribed under IND AS 102.

(iv) *Option movement during the year (For each ESOS):*

Particulars	Details
Number of options outstanding at the beginning of the period	Since no Options have been granted as on March 31, 2026, these details are not applicable.
Number of options granted during the year	
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	
Number of options exercisable at the end of the year	

(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, since no Options have been granted as on March 31, 2026.

(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;*
- (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*
- (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.*

Not applicable, since no Options have been granted as on March 31, 2026.

(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;*
- (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.*

Not applicable, since no Options have been granted as on March 31, 2026.

*Disclosures in respect of grants made in three years prior to IPO under each ESOS:*

Not applicable.