Chemcrux Enterprises Limited

Chemcrux Enterprises Employee Stock Option Scheme 2025 (ESOP 2025/ Scheme)

Disclosures with respect to Compliance to section 62 of the Companies Act, 2013 read with Rule 12 of Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (ESOP Disclosures) as on 31st March 2026

During the year there was no change in the ESOP 2025/Scheme of the Company for the financial year ended 31st March 2026. The ESOP 2025/Scheme is in Compliance with the regulations. The Chemcrux Enterprises Employee Stock Option Scheme 2025 (ESOP 2025/Scheme) was approved by the Shareholders under SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 by Special Resolution at 29th Annual General Meeting held on 24th September 2025. Further, ESOP 2025/Scheme was not amended during the year. There was no grant of shares during the financial year ended 31st March 2026.

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**.
Not applicable as there was no grant of shares during the year ended 31st March 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 as there was no grant of shares during the year ended 31st March 2026

C. **Details related to ESOS**

(i) A description of each Scheme that existed at any time during the year, including the general terms and conditions of each ESOP, including –

	Particulars	Chemcrux Enterprises Employee Stock Option Scheme 2025 (ESOP 2025/ Scheme)
1.	Date of shareholders' approval	24th September 2025
2.	Total number of options approved under ESOS	20,00,000
3.	Vesting requirements	Vesting of the Stock Options may commence after the expiry of a minimum period of 1 (one) year from the date on which the options were granted, and may extend up to such time as may be decided at the discretion of the Committee from the date of grant provided that the vesting period shall not exceed 3 (three) years, subject to other provisions of ESOP 2025. The vesting may occur in tranches and may be subject to such terms and conditions of vesting, as may be stipulated by the Committee, in its sole and exclusive discretion.

4.	Exercise price or pricing formula	The Exercise Price shall be as may be decided by the Committee as is allowed under the SBEB & SE Regulations, 2021; which in any case will not be lower than the face value of the equity shares of the Company on the date of such grant. Further the Exercise Price can be different for different set of employees for options granted on same/different dates.
5.	Maximum term of options granted	Up to 3 (three) years from the date of Vesting, subject to other provisions of ESOP 2025. The Exercise period shall not be more than 3 years from the date of respective vesting of Options. The options granted may be exercised by the Grantee at one time or at various points of time within the exercise period as determined by the Committee from time to time.
6.	Source of shares (primary, secondary or combination)	Primary
7.	Variation in terms of options	The Compensation Committee may vary the terms of the scheme subject to the terms thereof and applicable laws.

(ii) Method used to account for ESOS - Intrinsic or fair value. – Fair Value

(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

(iv) Option movement during the year (For each ESOS): Not applicable as there was no grant of shares during the year ended 31st March 2026

(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

(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; - NIL

(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 - NIL

(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

(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 as there was no grant of shares during the year ended 31st March 2026.

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

Until all options granted in the three years prior to the IPO have been exercised or have lapsed, disclosures of the information specified above in respect of such options shall also be made – Not Applicable