| S1. No. | Particulars | Please refer to Note No. 36 contained in the Notes to Accounts forming part of Annual Standalone Financial Statements for the FY ended as on 31 March 2025 | | | | |
|------------|---|---|--|--|--|--|
| 1. | The board of directors in its report shall disclose any material change in the scheme(s) and whether Scheme(s) is/are in compliance with the regulations. | | | | | |
| A. | Relevant disclosures have been made in terms of the 'Guidance note on accounting for employee share-based payments' issued by ICAI or any other relevant accounting standards as prescribed from time to time. | | | | | |
| B. | Diluted Earnings per Share (EPS) on issue of Shares on Exercise of Options calculated in accordance with Indian Accounting Standard (Ind AS) 33 | Rs. (8.57) (As per Note No. 38 contained in the Notes to Accounts forming part of Annual Standalone Financial Statements for the FY ended as on 31 March 2025 | | | | |
| C. | Details related to Plan | · | | | | |
| Sl. No. | Description | Banka BioLoo Limited Employees Stock Option Plan - 2023 | | | | |
| (i) | Date of Shareholders' approval Total number of options approved under the Scheme and in force | 25 September 2023 5,42,329 | | | | |
| | Vesting Requirements | The options would vest in the following manner: i. Upon completion of 12 calendar months from the date of grant; 25% of the Options shall vest; ii. Upon completion of 24 calendar months from the date of grant; 25% of the Options shall vest; iii. Upon completion of 36 calendar months from the date of grant; 25% of the Options shall vest; iv. Upon completion of 48 calendar months from the date of grant; 25% of the Options shall vest; | | | | |
| | Exercise Price or Pricing Formula | Exercise price per unit shall be the face value of equity shares of the Company as on Grant Date, i.e., Rs. 10 per share. | | | | |
| | Maximum term of options granted | The Options granted, shall vest after expiry of a minimum of 1 (One) year but not later than maximum of 5 (Five) years from the date of Grant, in the manner as decided by the Compensation Committee. The Options granted can be exercised by the eligible employee within 2 years from | | | | |
| | Source of shares (primary, secondary or | the date of vesting of options. Primary | | | | |
| | Variation in terms of options | No variation | | | | |
| (ii) | Method used to account for ESOP | The compensation cost of stock options granted to the employees is calculated based on Fair value method. | | | | |
| (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) | Options movement during the year: | | | | | |
| | Number of options outstanding at the beginning of the period | 1,58,500 | | | | |
| | Number of options granted during the year | 74,000 | | | | |
| | Number of options forfeited/ lapsed during the year | 40,400 | | | | |

| No. of options essentised during the year No. of better essings a a result of exercise of options Memy realized by exercise price even din INR) No. of options sustanding at the end of the vear No. of options exercise price even of the vear Weighted-average intrivalues of options whose exercise price extent of exercise options whose exercise price extent of exercise of the stock. Weighted averages whose exercise price extent or equals or exercise price exercise price of the stock. Weighted averages Weighted average 10 10 10 Weighted average 100 29 70.15 Weighted ave | | Numb | per of options vested during the year | 32,525 | | | | | | | |
|--|----------|--|--|---|--------|-------------------------|--------------|-----------------|--|--|--|
| No. of shares arising as a result of exercise of options Monty realized by exercise of options (INR) if scheme is implicit expected (in INR) | | | 1 0 7 | | | | | | | | |
| Money realized by exercise of options (INR) is scheme is impelmented directly by the Company | | No. of | shares arising as a result of exercise | | | | | | | | |
| [INR] if scheme is implemented directly by the Company Loan repoid by the Trust during the year from exercise price received (in INR). No. of options outstanding at the end of the year No. of options exercisable at the end of the year No. of options exercise price and weighted-average exercise prices and weighted-average in values of options whose exercise price of the year weighted average exercise prices and weighted average exercise prices and weighted average exercise price of the stock. (iv) Weighted-average exercise prices and weighted average to the stock of the | | | | Po 2.74.250 | | | | | | | |
| Loun repaid by the Trust during the year No. of options outstanding at the end of the year No. of options exercised and the rend of the year No. of options exercised and the rend of the year No. of options exercised and the rend of the year No. of options exercised and the rend of the year No. of options exercised by a values of options whose exercise price either equals of the stock. Particulars Year ended 31 March | | (INR) if scheme is implemented directly | | NS. 2,7 0,20U | | | | | | | |
| No. of options outstanding at the end of the twoar No. of options exercisable at the end of the year All States Al | | Loan repaid by the Trust during the year | | Not Applicable | | | | | | | |
| No. of options exercisable at the end of the year Particulars Part | | No. of options outstanding at the end of | | 1,64,475 | | | | | | | |
| 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 10 | | No. of | | 4900 | | | | | | | |
| 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 share price (Rs.) Weighted average share price agrant date (Rs.) (wi) Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to: (a) Senior Management Personnel including Key Managerial Personnel St. Name of employee No. 1. Mr. LVN Padmanabham Chief Financial Officer Company Secretary & 4,000 Rs. 10 2. Mrs. Nitika Lakhotia Company Secretary & 4,000 Rs. 10 (b) Any other employees who received a grant in any one year of Options amounting to 5% or more of the Options granted during that year. St. Name of employee No. 1. Mr. Alok Kumar VP - Sales & BD VR - | (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 | | | | | | | | | |
| exceeds or is less than the market price of the stock. Westing Year FY 2025-2029 FY 2024-2028 | | | | Weighted average 10 | | | | | | | |
| the stock. Weighted average share price at grant date (Rs.) | | | | | FY | 2025-2029 | EV 2024 2028 | | | | |
| Cite Price at grant date (Rs.) | | | | o . | | | | | | | |
| Options granted to: | | | | price at grant date (Rs.) | | | | | | | |
| (a) Senior Management Personnel including Key Managerial Personnel SI. Name of employee Designation No. of options granted during the year 32,000 Rs. 10 2. Mrs. Nitika Lakhotia Company Secretary & 4,000 Rs. 10 2. Mrs. Nitika Lakhotia Complance Officer (b) Any other employees who received a grant in any one year of Options amounting to 5% or more of the Options granted during that year. SI. Name of employee Designation No. of options granted during that year. SI. Name of employee Designation No. of options granted during the year 1. Mr. Alok Kumar VP - Sales & BD 20000 Rs. 10 2. Mr. Prakash Krishnaiah Head - Bio Polymers 12000 Rs. 10 2. Mr. Prakash Krishnaiah Head - Bio Polymers 12000 Rs. 10 3. Mr. Shashank Patil Senior Manager - Waste Waste Granted Options 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. (vii) A description of the method and Significant assumption 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 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 determined, including an explanation of the extent to which expected volatility was determined, including an explanation of the extent to which expected volatility was determined, including an explanation of the extent to which expected volatility was determined, including an explanation of the extent to which expected volatility was determined, including an explanation of the options granted were incorporated into the measurement of fair value, such | (vi) | options granted to: | | | | | | | | | |
| No. Chief Financial Officer 32,000 Rs. 10 | | (a) Sei | nior Management Personnel including | g Key Managerial Personnel | el | | | | | | |
| 2. Mrs. Nitika Lakhotia Company Secretary & 4,000 Rs. 10 (b) Any other employees who received a grant in any one year of Options amounting to 5% or more of the Options granted during that year. St. Name of employee No. 1. Mr. Alok Kumar VP-Sales & BD Senior Manager - Waste Water Business NIL (c) Identified employees who were granted Options 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. (vii) A description of the method and Significant assumption 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 | | | Name of employee | Designation | | | during | Exercise Price | | | |
| (vii) Any other employees who received a grant in any one year of Options amounting to 5% or more of the Options granted during that year. SI. Name of employee Designation No. of options granted during Exercise Price the year | | 1. | Mr. LVN Padmanabham | Chief Financial Officer | | | 32,000 | Rs. 10 | | | |
| (vii) Any other employees who received a grant in any one year of Options amounting to 5% or more of the Options granted during that year. SI. Name of employee No. 1. Mr. Alok Kumar VP - Sales & BD 20000 Rs. 10 2. Mr. Prakash Krishnaiah Head - Bio Polymers 12000 Rs. 10 3. Mr. Shashank Patil Senior Manager - Waste granted Options 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. (vii) A description of the method and Significant assumption 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, and (d) whether and how any other features of the options granted during how of options granted during how of the year No. No. of options granted during Exercise Price where Price at BD No. of options granted during Exercise Price where Price Price Price Price Price NIL The fair value at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option, the share price at grant date and expected price volatility of the underlying share, the share price at grant date in date in date in the Notes of the option, the share price at grant date is determined using the Black Scholes valuation option-price at grant date is determined using the Black Scholes valuation option-price at grant date is determined using the Black Scholes valuation option-price at grant date is determined using the Black Scholes valuation option-price at grant date is determined using the Black Scholes valuation option-price at | | 2. | Mrs. Nitika Lakhotia | | | | 4,000 | Rs. 10 | | | |
| during that year. Sl. Name of employee No. 1. Mr. Alok Kumar 2. Mr. Prakash Krishnaiah 3. Mr. Shashank Patil 4. Senior Manager - Waste Water Business 4. (c) Identified employees who were granted Options 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. (vii) A description of the method and Significant assumption 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 during Exercise Price in the year 20000 Rs. 10 No. of options granted during Exercise Price No. of options granted during Exercise Price Non. of options granted during Exercise Price Non. of options granted during Exercise Price Non. of options granted during in the year 20000 Rs. 10 Rs. 10 NIL The fair value at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option. Pricing model which takes into account the exercise price, the term of the option. Please refer Note No. 36 (c) contained in the Notes to Accounts forming part of Annual Standalone Financial Statements for the Financial Year ended on March 31, 2025 (b) the method used and the assumptions made to incorporate the effects of expected early exercise; (c) the weighted-average values of share price, exercise price, the term of the option. Please refer Note No. 36 (c) contained in the Notes to Accounts forming part of Annual Standalone Financial Stat | | | | | | | | | | | |
| Sl. Name of employee Designation No. of options granted during the year 20000 Rs. 10 | | | | rant in any one year or opt | .10113 | amounting to 5 % of fix | ore or the | Options granted | | | |
| 1. Mr. Alok Kumar 2. Mr. Prakash Krishnaiah 3. Mr. Shashank Patil 4. Senior Manager - Waste Water Business 4. (c) Identified employees who were granted Options 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. (vii) A description of the method and Significant assumption 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 | | Sl. | | Designation | | | | Exercise Price | | | |
| Senior Manager - Waste Water Business Water Business NIL | | | Mr. Alok Kumar | VP - Sales & BD | | | 20000 | Rs. 10 | | | |
| (c) Identified employees who were granted Options 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. (vii) A description of the method and Significant assumption 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 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 | | 2. | Mr. Prakash Krishnaiah | Head - Bio Polymers | | | 12000 | Rs. 10 | | | |
| granted Options 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. (vii) A description of the method and Significant assumption 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 | | 3. | Mr. Shashank Patil | | | | 6000 | Rs. 10 | | | |
| equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant. (vii) A description of the method and Significant assumption 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 | | (c) Io | dentified employees who were | | | | | | | | |
| capital (excluding outstanding warrants and conversions) of the Company at the time of grant. (vii) A description of the method and Significant assumption 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; and (d) whether and how any other features of the options granted were incorporated into the measurement of fair value, such | | granted Options during any one year, | | | | | | | | | |
| and conversions) of the Company at the time of grant. (vii) A description of the method and Significant assumption 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 at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option, the share price at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option, the share price at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option, the share price at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option, the share price at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option, the share price at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, the term of the option, the share price at grant date is determined using the Black Scholes valuation option-pricing model which takes into account the exercise price, exercise price, expected dividend yield and the risk-free interest rate for the expected dividend yield and the risk-free interest rate f | | | | | | | | | | | |
| time of grant. (vii) A description of the method and Significant assumption 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 | | | | | | | | | | | |
| (vii) A description of the method and Significant assumption 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 | 1 | | , 1 | | | | | | | | |
| Significant assumption 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 | | · · | | | | | | | | | |
| 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 | (vii) | Signif | icant assumption used during the | pricing model which takes into account the exercise price, the term of the option, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk-free interest rate for the term of the | | | | | | | |
| (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 | | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| 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 | 1 | | | | | | | | | | |
| 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 | 1 | | | | | | | | | | |
| (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 | | | | | | | | | | | |
| 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 | | (b) the | e method used and the assumptions | | | | | | | | |
| (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 | | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| (d) whether and how any other features of the options granted were incorporated into the measurement of fair value, such | 1 | | | | | | | | | | |
| the options granted were incorporated into the measurement of fair value, such | 1 | | | | | | | | | | |
| into the measurement of fair value, such | | the o | ptions granted were incorporated | | | | | | | | |
| as a market condition. | | into tl | ne measurement of fair value, such | | | | | | | | |
| | <u> </u> | as a m | arket condition. | | | | | | | | |