

APTUS VALUE HOUSING FINANCE INDIA LIMITED

CIN: L65922TN2009PLC073881

No: 8B, Doshi Towers, 205, Poonamallee High Road, Kilpauk, Chennai 600010

Website: www.apтусindia.com

Disclosure pursuant to Regulation 14 of SEBI (Share Based Employee Benefits) Regulation, 2021 as on March 31, 2023.

A.Relevant disclosures 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.

Please refer the paragraph on Share-based payments disclosed in note no 2.4 forming part of the standalone and consolidated financial statements of the Company for the year ended March 31, 2023.

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 ICAI or any other relevant accounting standards as prescribed from time to time:

Diluted EPS for the Consolidated Financial Statements for the year ended March 31, 2023 is Rs 10.08 and for Standalone Financial Statements is Rs. 8.51.

C. Details related to ESOS:

i) Description of ESOS that existed at any time during the year:

Particulars	ESOP 2015	ESOP 2021
Date of shareholders' approval	August 07,2015	May 06,2021
Total number of options approved under ESOS	The maximum number of options that may be granted pursuant to ESOP 2015 shall not exceed 18,00,000 equity shares of Rs.10 each.	The maximum number of options that may be granted pursuant to ESOP 2021 shall not exceed 1,00,00,000 equity shares of Rs.2 each.
Vesting requirements	The vesting shall commence any time after the expiry of one year from the date of the grant of the options to eligible employee and could as may be determined by the Nomination & Remuneration Committee from time to time, extend upto 4 years from the date of the grant of the options.	
Exercise price or pricing formula	Exercise price shall be determined by the Nomination & Remuneration Committee from time to time and while determining the exercise price, the committee shall consider normally accepted valuation methodologies.	

Maximum term of options granted	All the options vested shall be exercised within a period of 2 years from the date of vesting
Source of shares (primary, secondary or combination)	Primary
Variation in terms of options	Nil

ii) Method used to account for ESOS:

Fair value method determined based on Black-Scholes model.

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:

For ESOP 2015:

Particulars	Details
Number of options outstanding at the beginning of the period	-
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	-

For ESOP 2021:

Particulars	Details
Number of options outstanding at the beginning of the period	-
Number of options granted during the year	53,65,000
Number of options forfeited / lapsed during the year	12,67,844
Number of options vested during the year	12,24,656
Number of options exercised during the year	11,12,156
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	Nil
Number of options outstanding at the end of the year	29,85,000
Number of options exercisable at the end of the year	29,85,000

Weighted Average Exercise Price per option:

Details are given in Note no 41.1 of Standalone Financial Statements ended March 31, 2023

vi) Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -

Particulars	ESOP 2015	ESOP 2021
Senior Management/Key Managerial Personnel	Nil	Nil
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	Nil
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.	Nil	Nil

vii) A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:

Details are given in Note no 41.2 of Standalone Financial Statements ended March 31, 2023

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

(i) 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:

ESOP Scheme	Options granted	Exercise price (Rs.)
ESOP 2021	55,22,500	140

D. Details related to ESPS: Not Applicable

E. Details related to SAR: Not Applicable

F. Details related to GEBS/RBS: Not Applicable

G. Details related to Trust: Not Applicable