DISCLOSURE PURSUANT TO RULE 12(9) OF THE COMPANIES (SHARE CAPITAL AND DEBENTURES) RULES, 2014 AND REGULATION 14 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 (“SEBI SBEB REGULATIONS”) AS AT MARCH 31, 2026

The Company has one Employee Stock Option Scheme viz. Employees Stock Option Scheme 2021 **(“ESOP Scheme 2021”)**. Requisite disclosures/ details of the scheme are provided below and are also available on website of the Company at **https://dil-rjcorp.com/**.

A. Relevant disclosures in terms of the Accounting Standards prescribed by the Central Government in terms of Section 133 of the Companies Act, 2013 including the ‘Guidance note on accounting for employee share-based payments’ issued in that regard from time to time.

Please refer Note No. 41 of the Standalone Financial Statements for the Financial Year 2025-26.

B. Diluted EPS on issue of shares pursuant to the scheme covered under the Regulations shall be disclosed in accordance with ‘Indian Accounting Standard (Ind AS)-33 Earnings Per Share’ issued by the Central Government or any other relevant accounting standards as issued from time to time:

Fully diluted Earnings Per Share (EPS) pursuant to issue of Equity Shares on exercise of options calculated in accordance with Ind AS-33 ‘Earnings Per Share’.	EPS has been disclosed in Note No. 33 of the Standalone Financial Statements for Financial Year 2025-26.

C. Details relating to ESOP Scheme:

S. No.	Particulars		ESOP Scheme 2021
(i)	(a)	Date of shareholders’ approval	Approved on March 17, 2021. Subsequently modified on June 28, 2022.
	(b)	Total number of options approved/ granted	1,14,23,500
	(c)	Vesting requirements	25% - 1st Anniversary of the Grant of the Options (First Vest)
			25% - 2nd Anniversary of the Grant of the Options (Second Vest)
			25% - 3rd Anniversary of the Grant of the Options (Third Vest)
			25% - 4th Anniversary of the Grant of the Options (Fourth Vest)
	(d)	Exercise price or pricing formula	i) ₹ 43.328 per option (72,00,000 options)
			ii) ₹ 159.00 per option (21,40,000 options)
			iii) ₹ 177.00 per option (2,50,000 options)
			iv) ₹ 202.00 per option (70,000 options)
			v) ₹ 199.00 per option (40,000 options)
			vi) ₹ 162.90 per option (10,30,400 options)
			vii) ₹ 147.60 per option (3,90,200 options)
			viii) ₹ 151.20 per option (1,59,800 options)
			ix) ₹ 122.40 per option (1,43,100 options)

S. No.	Particulars		ESOP Scheme 2021
	(e)	Maximum term of options granted	5 years for exercising the options from the date of vesting
	(f)	Source of shares (primary, secondary or combination)	Primary
	(g)	Variation in terms of options	No variation in terms of options. However, the ESOP Scheme 2021 was ratified and amended by the shareholders of the Company at their meeting held on June 28, 2022, to comply/align with the SEBI SBEB Regulations.
(ii)	Method used to account for ESOP Scheme -Intrinsic or Fair Value		Fair Value based on the Black-Scholes-Merton 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. The impact of this difference on profits and on EPS of the Company		Not applicable because the Company has accounted employee compensation in books using the fair value of options.
(iv)	Option movement during the Financial Year 2025-26:		
	(a)	Number of options outstanding at the beginning of the year	37,39,200
	(b)	Number of options granted during the year	6,93,100
	(c)	Number of options forfeited/ lapsed during the year	4,89,600
	(d)	Number of options vested during the year	1,92,350
	(e)	Number of options exercised during the year	28,85,000
	(f)	Number of shares arising as a result of exercise of options	29,55,000
	(g)	Money realized by exercise of options (INR), if scheme is implemented directly by the Company	12,50,01,280
	(h)	Loan repaid by the Trust during the year from exercise price received	Not Applicable
	(i)	Number of options outstanding at the end of the year	10,57,700
	(j)	Number of options exercisable at the end of the year	1,06,600
(v)	Weighted-average exercise prices and weighted average fair values of options whose exercise price either equals or exceeds or is less than the market price of the stock		Please refer Note No. 41 of the Standalone Financial Statements for the Financial Year 2025-26
(vi)	Employee wise details of options granted during the Financial Year 2025-26 to:		

S. No.	Particulars	ESOP Scheme 2021			
		Name & Designation	**Date of Grant**	**No. of Options granted**	**Exercise Price (₹)**
	(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	Rohan Kichlu *(CEO- Sanook & Tealive)*	23.05.2025	80,000	147.60
		Kamaljit Singh Bedi *(CEO – Costa Coffee and Airport Business)*	23.05.2025	61,800	147.60
		Pokhriya Aditya Dev *(COO – Food Court and Vaango)*	23.05.2025	56,600	147.60
		Rahul Puri *(Vice President – Information Technology)*	23.05.2025	47,700	147.60
		Souvik Sarkar *(Head - Human Resources)*	06.11.2025	82,700	151.20
		Anupam Kumar *(designated as Chief Financial Officer w.e.f. April 1, 2026)*	06.11.2025	40,000	151.20
		Neeraj Tiwari *(Chief Technology Officer)*	04.02.2026	65,400	122.40
		Varun Kumar Prabhakar *(General Counsel)*	04.02.2026	77,700	122.40
	(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.	Nil			

S. No.	Particulars	ESOP Scheme 2021
(vii)	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.	Please refer Note No. 41 of the Standalone Financial Statements for the Financial Year 2025-26.