

Disclosure pursuant to Regulation 14 of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and Section 62(1)(b) of The Companies Act, 2013 read with Rule 12(9) of The Companies (Share Capital and Debentures) Rules, 2014, for the financial year ended March 31, 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, including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.**

Kindly refer Note No. 40 of the Audited Standalone as well as the Audited Consolidated Financial Statements prepared in accordance with Indian Accounting Standards (Ind-AS) for the financial year 2025-26.

- 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.**

Diluted EPS for the financial year 2025-26, as calculated in accordance with Indian Accounting Standards (Ind-AS) and disclosed in Note No. 38 of the Audited Standalone Financial Statements as well as the Audited Consolidated Financial Statements, is ₹ 36.04 and ₹ 37.79 respectively.

- C. Details related to DOMS Industries Limited Employee Stock Option Plan 2023 ('ESOP 2023' / 'the Plan')**

Sr. No.	Particulars	Details
(i)	General terms and conditions of ESOP 2023	
(a)	i. Date of shareholders' approval ii. Date of Ratification of ESOP 2023 post listing of Equity Shares of the Company	July 23, 2023 May 17, 2024
(c)	Total number of options approved under ESOP 2023	1,125,000 (One Million One Hundred and Twenty Five - Thousand). The total number of options will be adjusted in case of any corporate action(s), such as rights issues, bonus issues, merger and sale of divisions, change in capital structure and others.
(d)	Vesting requirements	Options granted under the Scheme would vest not earlier than five years and not later than ten years from the date of grant of such options, or such other period as may be decided by the Nomination & Remuneration Committee from time to time. However, in case of death or permanent incapacity of the option grantee, the options granted shall vest immediately.

Registered Office:

J-19, Opp. Telephone Exchange,
G.I.D.C., Umbergaon- 396171,
Dist. Valsad, Gujarat, India.

Website:

www.domsindia.com

Corporate Office:

Plot No. 117, G.I.D.C., 52, Hector Expansion
Area, Umbergaon- 396171,
Dist. Valsad, Gujarat, India.

Tel: (+91) 7434888445 / 446

E-mail: info@domsindia.com

Mumbai Office:

17th Floor, C-Wing, Kailas Business Park,
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(e)	Exercise price or pricing formula	The Exercise Price per option shall be ₹ 250 (Rupees Two Hundred and Fifty Only)
(f)	Maximum term of options granted	The options granted shall vest not later than the maximum period of five years from the date of grant. The maximum exercise period in respect of the vested options shall be 06 months from the date of respective vesting.
(g)	Source of shares (primary, secondary or combination)	Primary
(h)	Variation in terms of options	None
(ii)	Method used to account for ESOP 2023 - Intrinsic or fair value.	The Company has adopted the fair value method for valuation of options granted under ESOP 2023.
(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 financial year 2025-26	
(a)	Number of options outstanding at the beginning of the year	1,16,685
(b)	Number of options granted during the year	1,37,690
(c)	Number of options forfeited/ lapsed during the year	2,775
(d)	Number of options vested during the year	750

(e)	Number of options exercised during the year	1,100
(f)	Number of shares arising as a result of exercise of options	1,100
(g)	Money realized by exercise of options (INR), if scheme is implemented directly by the company	INR 2,75,000
(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	2,50,500
(j)	Number of options exercisable at the end of the year	Nil
(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.	Weighted-average exercise price is ₹ 250. The fair value of the options granted during the financial year 2025-26, as determined using the 'Black Scholes Model' and disclosed in Note No. 40 of the Audited Standalone Financial Statements as well as the Audited Consolidated Financial Statements, is ₹ 2,186.54.
(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.	As per 'Annexure A'
(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

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(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
(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.	Weighted average share price: ₹ 2,382.00 Exercise price: ₹ 250 Expected volatility: 34.64% Expected life of the options: 5.25 years Expected dividends: 0.13% Risk-free interest rate: 6.36% Any other inputs to the model: NIL
(b)	The method used and the assumptions made to incorporate the effects of expected early exercise.	Black Scholes method The expected life of the options is estimated based on the vesting term and contractual term of the options, as well as expected exercise behaviour of the employee who receives these options.
(c)	How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility.	The expected price volatility is based on the historic volatility (based on the remaining life of the options), adjusted for any expected changes to future volatility due to publicly available information.
(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
(viii)	Disclosures in respect of grants made in three years prior to IPO	The Company has not granted any options in the three years prior to the listing of Equity Shares of the Company on December 20, 2023.

‘Annexure A’

S. N.	Name	Designation	Number of Options Granted during the year	Exercise Price (In ₹)
1	Rahul Shah	Chief Financial Officer	4,290	250
2	Purav Raveshia	Vice President - Product Development	2,503	250
3	Suraj Raveshia	Vice President - International Business	2,503	250
4	Sumit Rajani	Vice President - Colour Pencil & Graphite Lead	2,503	250
5	Santosh Swain	Vice President - Purchase & General Affairs	2,503	250
6	Mitesh Padia	Company Secretary & Compliance Officer	440	250

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