SHAILY
Engineering Plastics Ltd
CERT ISO 9001 ISO/TS 16949
ISO 13485 ISO 15378 Certified
CIN # L51900GJ1980PLC065554

Regd. Office : Survey No. 363, 364 & 366, At & Po. Rania 391 780, Ta-Savli, Dist. Vadodara, Gujarat, India. Phone : +91-2667-244307/361 Fax : + 91-2667-244372 E-Mail : rania.plant@shaily.com

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Correspondence Address : 8, J. P. Nagar, Old Padra Road Vadodara - 390 015, Gujarat, India. Phone : +91-265-2332706 Fax No. : +91-265-2332793 E-Mail : sales@shaily.com Visit us at : www.shaily.com

Disclosures with respect to the Shaily Employee Stock Option Plan 2019 (ESOP 2019) pursuant to Regulation 14 read with Part F of Schedule I of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 as on March 31, 2026

Sno.	Particulars		Status of compliance
A	Relevant disclosures in terms of Section 133 of the Companies Act, 2013 including 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.		Members may refer to the audited financial statements prepared for the FY 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 ICAI or any other relevant accounting standards as prescribed from time to time.		Diluted EPS for the year ended March 31, 2026 is: a. From continuing operations INR **34.97** b. From discontinued operations - NIL c. From continuing operations and discontinued operations INR **34.97**
C	Details related to ESOS		
	(i)	Description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including:	The Company has framed and instituted the ESOP 2019 to reward key and senior Employees for their association with the Company, their performance as well as to attract, retain and reward Employees to contribute to the growth and profitability of the Company.
		(a) Date of shareholders' approval	Refer Annexure 1
		(b) Total number of options approved under ESOS	
		(c) Vesting requirement	
		(d) Exercise Price/ Pricing Formula	
		(e) Maximum term of Options granted	
		(f) Source of shares (Primary, secondary or Combination	
		(g) Variation in terms of options	
	(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)	Refer Annexure -2

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	(v)	Weighted average exercise prices and weighted average fair values of options shall be disclosed separately for options whose exercise price either equals/exceeds/is less than the market price of the stock. Note: During the relevant period, options were granted to the employees, However, no options were exercised during this period.	Not Applicable
Sno.		**Particulars**	**Status of compliance**
	(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; and	Not Applicable
		c) Identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital of the company (excluding outstanding warrants and conversions) 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) Weighted average values of share price, exercise price, expected volatility, expected option life, expected dividends, risk-free interest rate and any other inputs to the model;	Refer Annexure 3
		b) Method used & assumptions made to incorporate effects of expected early exercise;	Black-Scholes Options Pricing Model
		c) How expected volatility was determined, including explanation of the extent to which expected volatility was based on historical volatility; and	Expected volatility is based on the historical volatility of the Company's share price applicable to the total expected life of each option.
		d) Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as market condition.	Yes, the features are mentioned below: a. Weighted average risk-free interest rate b. Weighted average expected volatility c. Weighted average share price

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Annexure -1

	Grant 3		
Particulars	**Tranche I**	**Tranche II**	**Tranche III**
Vesting plan	33.33%	33.33%	33.33%
No. of Options (Refer Note 44(D))	31,500	31,500	31,500
Vesting period	1	2	3
Exercise period	4	4	4
Time to expiration	4	4	4
Grant Date	08/11/2025	08/11/2025	08/11/2025
Exercise Date	08/11/2026	08/11/2027	08/11/2028
Exercise price (₹ per share)	1072.94	1354.81	1637.47
Fair Value per Stock Option (₹ per share)	1633.32	1545.82	1513.17
Share price as on grant date (₹ per share)	2471.95	2471.95	2471.95

Annexure -2

Particulars	**As at 31 March,2026**
Outstanding at the beginning of the year	170,167.00
Granted during the year	94,500.00
Vested during the year	60,520.00
Exercised during the year	-
options expired (due to resignation & retirement)	(24,563.00)
Outstanding at the end of the year	179,584.00
Options exercisable at the end of the year	60,520.00

Annexure -3

	Grant 3		
Particulars	**Tranche I**	**Tranche II**	**Tranche III**
Risk Free Rate	5.91%	6.06%	6.19%
Expected annual volatility	48.50%	47.07%	47.57%
Dividend Yield	0.08%	0.08%	0.08%