

Disclosures with respect to **Crayons Advertising Limited Employee Stock Option Scheme – 2025** of the Company, pursuant to **Regulation 14** of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as on **March 31, 2025**:

**(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**

Members may refer to the audited financial statement prepared as per Indian Accounting Standard (Ind-AS) for the financial year 2024-25. The members of the Company had approved Crayons Advertising Limited Employee Stock Option Scheme – 2025 on 27<sup>th</sup> February 2025. The Company has not granted any stock options. Hence, no accounting entries have been passed in this regard.

**(B) Diluted Earnings Per Share (EPS) pursuant to issue of shares on exercise of options calculated in accordance with Ind-AS 33**

Not Applicable as no Stock Options have been granted by the Company till 31<sup>st</sup> March 2025.

**(C) Details related to Crayons Advertising Limited Employee Stock Option Scheme – 2025**

i)	<b>The description including terms and conditions of Crayons Advertising Limited Employee Stock Option Scheme – 2025 is summarized as under:</b>	
a)	Date of shareholder's approval	27 <sup>th</sup> February, 2025
b)	Total number of options approved under Crayons Advertising Limited Employee Stock Option Scheme – 2025	2,00,000 options.
c)	Vesting requirement	Vesting Period shall not be less than 1 (one) year from the Grant Date and shall not exceed 4 (four) years or such other period as may be decided by the Committee.
d)	Exercise Price or pricing formula	Exercise Price shall not be less than the face value of the Equity Shares and shall not exceed the Market Price as may be decided by the Committee in each case.  Market Price means the latest available closing price on NSE Limited.

e)	Maximum term of options granted	Exercise Period would commence from the date of Vesting and would expire not later than 2 (Two) years from the date of respective vesting as decided by the Committee for each case.
f)	Source of shares (Primary, secondary or combination)	Primary
g)	Variation in terms of options	None
ii)	<b>Method used to account for options granted under Crayons Advertising Limited Employee Stock Option Scheme – 2025</b>	Not Applicable as no options are granted.
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 as no options are granted.
iv)	<b>Option movement during the year</b>	
a)	Number of options outstanding at the beginning of the period	Nil
b)	Number of options granted during the year	Nil
c)	Number of options forfeited / lapsed during the year	Nil
d)	Number of options vested during the year	Nil
e)	Number of options exercised during the year	Nil
f)	Number of shares arising as a result of exercise of options	Nil
g)	Money realized by exercise of options (INR), if scheme is implemented directly by the company	Nil
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	Nil
j)	Number of options exercising at the end of the year	Nil
v)	<b>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:</b> Not Applicable as no options are granted	
vi)	<b>Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to –</b>	
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	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
vii)	<b>A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:</b>	
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; the method used and the assumptions made to incorporate how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	
b)		
c)		
d)	whether and how any other features of the options granted were	

	incorporated into the measurement of fair value, such as a market condition.	
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**Disclosures in respect of grants made in three years prior to IPO under Crayons Advertising Limited Employee Stock Option Scheme – 2025:**

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:  
**Not Applicable.**

**(D) Details related to Trust:** Not Applicable