DISCLOSURE UNDER REGULATION 14 (PART F OF SCHEDULE I)
OF THE SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021.

Sl. No.	Particulars	Disclosure
A.	Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of Section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employees share-based payments' issued in that regard from time to time.	Disclosed in Note 48 of Notes to Standalone Financial Statements for F.Y 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.	Disclosed in Note 35 of Notes to Standalone Financial Statements for F.Y 2025-26
C.	Details related to ESOS	Not applicable
D.	Details related to ESPS	As at 31st March 2026, the Company have two Employees Share Purchase Schemes viz: Godfrey Phillips Employees Share Purchase Scheme, 2024 ("ESPS 2024") and Godfrey Phillips Employees Share Purchase Scheme, 2023 ("ESPS 2023").
(i)	The following details on each ESPS under which allotments were made during the year:	
(a)	Date of shareholders' approval	Nil
(b)	Number of shares issued/transferred	Nil
(c)	The price at which such shares are issued	N.A.
(d)	Lock-in period	N.A.

<table>
<tr><td>(ii)</td><td>The details regarding allotment made under each ESPS, as at the end of the year:</td><td>
<table>
<tr><th>Particulars</th><th>Details</th></tr>
<tr><td>The details of the number of shares issued/transferred under ESPS</td><td>Nil</td></tr>
<tr><td>The price at which such shares were issued/transferred</td><td>N.A.</td></tr>
<tr><td>Employee-wise details of the shares issued to;

i. “senior management” as defined under regulation 16(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

ii. any other employee who is issued shares in any one year amounting to 5% or more shares issued during that year;

iii. identified employees who were issued shares during any one year equal to or exceeding 1% of the issued capital of the company at the time of issuance;</td><td>N.A.

N.A.

N.A.</td></tr>
<tr><td>Consideration received against the issuance of shares, if scheme is implemented directly by the company.</td><td>Not applicable</td></tr>
<tr><td>Loan repaid by the Trust during the year from exercise price received:</td><td>Nil</td></tr>
</table>
</td></tr>
<tr><td>E.</td><td>Details related to SAR</td><td>Not applicable</td></tr>
<tr><td>F.</td><td>Details related to GEBS / RBS</td><td>Not applicable</td></tr>
<tr><td>G.</td><td colspan="2">Details related to Trust
The following details, inter alia, in connection with transactions made by the Trust meant for the purpose of administering the schemes under the regulations are to be disclosed:</td></tr>
</table>

<table>
<tr><td>(i)</td><td>General information on all schemes</td><td>
<table>
<tr><th>S. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1.</td><td>Name of the Trust</td><td>Godfrey Phillips ESPS Trust</td></tr>
<tr><td>2.</td><td>Details of the Trustee(s) (as at 31st March 2026)</td><td>Ms. Mamta Khemka
Mr. Sachin Sharma
Mr. Chandra Shekhar Sharma</td></tr>
<tr><td>3.</td><td>Amount of loan disbursed by company ~~/ any company in the group,~~ during the year</td><td>Nil</td></tr>
<tr><td>4.</td><td>Amount of loan outstanding (repayable to company ~~/ any company in the group~~) as at the end of the year</td><td>Nil</td></tr>
<tr><td>5.</td><td>Amount of loan, if any, taken from any other source for which company / any company in the group has provided any security or guarantee</td><td>Nil</td></tr>
<tr><td>6.</td><td>Any other contribution made to the Trust during the year.</td><td>Nil</td></tr>
</table>
</td></tr>
<tr><td>(ii)</td><td colspan="2">Brief details of transactions in shares by the Trust.</td></tr>
<tr><td>(a)</td><td>Number of shares held at the beginning of the year;</td><td>Nil</td></tr>
<tr><td>(b)</td><td>Number of shares acquired during the year through (i) primary issuance (ii) secondary acquisition, also as a percentage of paid up equity capital as at the end of the previous financial year, along with information on weighted average cost of acquisition per share;</td><td>Nil</td></tr>
<tr><td>(c)</td><td>Number of shares transferred to the employees / sold along with the purpose thereof;</td><td>Nil</td></tr>
</table>

<table>
<tr><td>(d)</td><td>Number of shares held at the end of the year.</td><td>Nil*</td></tr>
<tr><td>(iii)</td><td>In case of secondary acquisition of shares by the Trust</td><td>
<table>
<tr><th></th><th>Number of shares</th><th>As a percentage of paid-up equity capital as at the end of the year immediately preceding the year in which shareholders' approval was obtained.</th></tr>
<tr><td>Held at the beginning of the year</td><td>Nil</td><td>Nil</td></tr>
<tr><td>Acquired during the year</td><td>Nil</td><td>Nil</td></tr>
<tr><td>Sold during the year</td><td>Nil</td><td>Nil</td></tr>
<tr><td>Transferred to the employees during the year</td><td>Nil</td><td>Nil</td></tr>
<tr><td>Held at the end of the year</td><td>Nil*</td><td>Nil*</td></tr>
</table>
</td></tr>
</table>

* During the year, one of the eligible employees resigned and pursuant to ESPS 2024, 4500 equity shares (pre-bonus 1500) granted to him were taken back after the closure of the Financial Year.