

APTUS VALUE HOUSING FINANCE INDIA LIMITED

CIN: L65922TN2009PLC073881

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Disclosure pursuant to Regulation 14 of SEBI (Share Based Employee Benefits) Regulation, 2021 as on March 31,2022.

A.Relevant disclosures in terms of 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.

Please refer the paragraph on Share-based payments disclosed in note no 2.4 forming part of the standalone and consolidated financial statements of the Company for the year ended March 31, 2022.

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 Consolidated Financial Statements for the Financial Year ended March 31, 2022 is Rs. 7.53 and for Standalone Financial Statements for the Financial Year ended March 31, 2022 is Rs. 6.25.

C. Details related to Employee Stock Option Scheme (ESOS):

i) Description of ESOS that existed at any time during the year:

Particulars	ESOP 2015	ESOP 2021
Date of shareholders' approval	August 07,2015	May 06,2021
Total number of options approved under ESOS	The maximum number of options that may be granted pursuant to ESOP 2015 shall not exceed 90,00,000 equity shares of Rs. 2 each.	The maximum number of options that may be granted pursuant to ESOP 2021 shall not exceed 1,00,00,000 equity shares of Rs.2 each.
Vesting requirements	The Vesting shall commence any time after the expiry of one year from the date of grant of Options to the Eligible Employee and could, as may be determined by the Nomination & Remuneration Committee from time to time, extend up to four years from the date of the Grant of the Options.	
Exercise price or pricing formula	Exercise price shall be determined by the Nomination & Remuneration Committee from time to time and while determining the exercise price, the committee shall consider normally accepted valuation methodologies.	
Maximum term of options granted	All the options vested shall be exercised within a period of 2 years from the date of vesting	
Source of shares (primary, secondary or combination)	Primary	
Variation in terms of options	Nil	

ii) Method used to account for ESOS - Intrinsic or fair value.

Fair value method determined based on Black-Scholes 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 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:

For ESOP 2015:

Particulars	Details
Number of options outstanding at the beginning of the period	13,37,500
Number of options granted during the year	Nil
Number of options forfeited / lapsed during the year	Nil
Number of options vested during the year	Nil
Number of options exercised during the year	13,37,500
Number of shares arising as a result of exercise of options	13,37,500
Money realized by exercise of options (INR), if scheme is implemented directly by the company	2,21,25,000
Loan repaid by the Trust during the year from exercise price received	NA
Number of options outstanding at the end of the year	Nil
Number of options exercisable at the end of the year	Nil

For ESOP 2021:

Particulars	Details
Number of options outstanding at the beginning of the period	Nil
Number of options granted during the year	55,22,500
Number of options forfeited / lapsed during the year	1,57,500
Number of options vested during the year	Nil
Number of options exercised during the year	Nil
Number of shares arising as a result of exercise of options	Nil
Money realized by exercise of options (INR), if scheme is implemented directly by the company	Nil
Loan repaid by the Trust during the year from exercise price received	NA
Number of options outstanding at the end of the year	53,65,000
Number of options exercisable at the end of the year	Nil

Weighted Average Exercise Price per option:

The weighted average exercise price per option is Rs. 140/-

vi) Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to –

For ESOP 2015

No options were granted during the year under ESOP 2015.

For ESOP 2021

Particulars	Name of the Employee	No. of options granted
Senior/Key Management Personnel	(i) Mr. P Balaji, ED & CFO	7,50,000
	(ii) Mr. G Subramaniam, ED – Chief of Business & Risk	7,50,000
	(iii) Mr. Sanin Panicker, Company Secretary	30,000
Any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year.	(i) Mr. C T Manoharan, EVP- Business Development	3,00,000
	(ii) Mr. Sarath Chandran, EVP- Collections & Technical	3,00,000
	(iii) Mr. Amit Kothari, Senior VP – Finance	5,00,000
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	NA

vii) A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:

Details are given in Note no 41.2 of the Standalone & Consolidated Financial Statements of the Company for the year ended March 31, 2022

Disclosures in respect of grants made in three years prior to IPO under each ESOS

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:

Details regarding grants made in three years prior to IPO are disclosed above.

D. Details related to ESPS: Not Applicable

E. Details related to SAR: Not Applicable

F. Details related to GEBS / RBS: Not Applicable

G. Details related to Trust: Not Applicable