YH/SE/32/2026-27
August 10, 2026

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1
G Block, Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051, India

Symbol: YATHARTH
ISIN: INE0JO301016

Dept. of Listing Operations
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400001, India

Scrip Code: 543950
ISIN: INE0JO301016

Sub: Outcome of Board Meeting under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI Listing Regulations, 2015")

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we hereby inform you that the Board of Directors of Yatharth Hospital & Trauma Care Services Limited ("Company"), at its meeting held today, i.e., August 10, 2026, has, inter alia, considered and approved the following items:

1. **Unaudited Financial Results (Standalone and Consolidated) for the first quarter ended June 30, 2026.**

   A copy of the said financial results, along with the Limited Review Report issued by M/s. M S K A & Associates LLP *(formerly known as M/s. M S K A & Associates) bearing FRN: 105047W/W101187*, statutory auditors of the Company is enclosed herewith as "Annexure-A".

2. **Declaration of the first interim dividend during the Financial Year 2026-27.**

   In continuation to our Letter No. YH/SE/28/2026-27 dated August 04, 2026 and pursuant to Regulation 30 of SEBI LODR Regulations, we hereby inform you that the Board of Directors have approved & declared the first Interim Dividend of Rs. 0.50/- *(Fifty Paisa)* per equity share of face value of ₹ 10 each (being 5%) during the Financial Year 2026-27 amounting to Rs. 4,81,77,178.50/- (Rupees Four Crore Eighty One Lakh Seventy Seven Thousand One Hundred Seventy Eight and Fifty Paisa Only).

3. **Record Date for Determining the entitlement of the members to the First Interim Dividend during the Financial Year 2026-27.**

   Pursuant to the Regulation 42 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has fixed the record date, i.e. Friday, August 14, 2026 for the purpose of the aforesaid interim dividend.

4. **Approval of the "Yatharth Hospital & Trauma Care Services Employees Stock Option Scheme - 2026" for the Company and its Subsidiaries in terms of SEBI (Share Based Employee Benefits and Sweat Equity) regulations, 2021.**

The Board of Directors, at their meeting held today, based on the recommendation of the Nomination and Remuneration Committee, has inter alia considered, and approved the Introduction of *'Yatharth Hospital & Trauma Care Services Employees Stock Option Scheme 2026'* ("ESOP 2026") and related matters which will be subject to approval by the shareholders'.

The details of the same as required pursuant to Regulation 30 of the Listing Regulations read with Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is annexed as "Annexure-B" to this letter.

5. **Re-appointment of Cost Auditor for the financial year 2026-27.**

Re-appointment of M/s Subodh Kumar & Co., Cost Accountants (Firm registration number: 104250) as the Cost Auditor of the Company, for the Financial Year 2026-27.

The detailed disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as "Annexure-C".

The above information will also be made available on website of the Company at https://www.yatharthhospitals.com/investors/financial-section/quaterly-results

The Board Meeting commenced at 02:33 PM (IST) and concluded at 03:41 PM (IST).

This is for your kind information and records.

Thanking You

Yours Faithfully,
For **Yatharth Hospital & Trauma Care Services Limited**

RITESH
MISHRA

Ritesh Mishra
Company Secretary & Compliance Officer
M. No. A51166
Encl.: A/a

Annexure-A

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
Sector-58, Arch View Drive
Gurugram 122011, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Yatharth Hospital & Trauma Care Services Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Yatharth Hospital & Trauma Care Services Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Yatharth Hospital & Trauma Care Services Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

MSKA & ASSOCIATES LLP
Gurugram
Chartered Accountants

5. The Statement of the Company for the quarter ended June 30, 2025, was reviewed by another auditor whose report dated August 05, 2025, expressed an unmodified conclusion on that Statement.

For M S K A & Associates LLP (formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No. 105047W /W101187

Sumit Verma

Sumit Verma
Partner
Membership No. : 509426
UDIN: 26509426BLPECH1033

Place: Gurugram
Date: August 10, 2026

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Registered Office : JA 108 DLF Tower A, Jasola District Centre, South Delhi, Delhi 110025, India

Corporate Office: Sovereign Capital Gate, FC 12 Sector 16A, Noida Sector 16, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301

Website: www.yatharthhospitals.com Email: cs@yatharthhospitals.com CIN : L85110DL2008PLC174706

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(INR in Millions except Shares and EPS)

	Particulars	Standalone			
		Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	1,763.08	1,638.71	1,307.22	5,918.84
II	Other income	133.30	67.64	66.81	232.10
III	Total Income (I+II)	1,896.38	1,706.35	1,374.03	6,150.94
IV	Expenses				
	Purchase of drugs, consumables and implants	328.63	314.63	272.52	1,145.98
	Change in inventories of drugs, consumables and implants	(8.53)	(32.92)	(0.02)	5.58
	Employee benefits expense	347.87	314.15	235.38	1,143.77
	Finance costs	53.13	44.77	1.57	57.31
	Depreciation and amortisation expenses	100.89	104.54	46.87	304.59
	Other expenses	693.54	651.04	443.02	2,221.87
	Total expenses (IV)	1,515.53	1,396.21	999.34	4,879.10
V	Profit before tax (III - IV)	380.85	310.14	374.69	1,271.84
VI	Tax expense				
	Current tax	87.34	68.13	101.65	311.35
	Income tax of earlier years	-	-	-	(7.19)
	Deferred tax charge / (credit)	11.83	4.45	1.82	13.58
	Total tax expense (VI)	99.17	72.58	103.47	317.74
VII	Profit for the period / year (V - VI)	281.68	237.56	271.22	954.10
VIII	Other Comprehensive Income / (loss)				
	Items that will not be reclassified to profit or loss				
	Remeaurement gain / (losses) on defined benefit plans	0.93	2.10	(0.84)	3.53
	Income tax relating to items that will not be reclassified to profit or loss	(0.23)	(0.53)	0.21	(0.89)
	Total other comprehensive income/ (loss) for the period/ year	0.70	1.57	(0.63)	2.64
IX	Total Comprehensive Income for the period/ year (VII + VIII)	282.38	239.13	270.59	956.74
X	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	963.54	963.54	963.54	963.54
XI	Other equity				15,232.24
XII	Earnings per equity share of Rs. 10/- per share				
	(Not annualised except for the year ended March 31, 2026)				
	Basic (in INR)	2.92	2.47	2.81	9.90
	Diluted (in INR)	2.92	2.47	2.81	9.90

MSKA & ASSOCIATES LLP * Chartered Accountants * Gurugram

Yatharth Hospital & Trauma Care Services Limited

Notes to the unaudited standalone financial results of Yatharth Hospital & Trauma Care Services Limited ('the Company') for the Quarter ended June 30, 2026

1. The un-audited standalone financial results ('the Statement') of the Company for the Quarter ended June 30, 2026, have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with the companies (Indian Accounting Standard) Rule 2015, as amended. These results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 10, 2026. The Statuary Auditors have carried out limited review of the above Statement.

2. The Chief operating decision maker (CODM- CEO) examines the Company's performance from revenue perspective and identifies 'Medical and Healthcare Services' as the only business revenue segment. The Company operates in the India and it constitutes the single geographical segment.

3. During October 2023, The Income Tax Department ("the Department") conducted searches under section 132 of the Income tax act at the premises belonging to the Company, it's subsidiary companies and the key managerial persons. The Company provided necessary information and data, as required by the Income Tax department, and provided the required co-operation.

   Further, the Department had ordered for provisional attachment under Section 281B of the IT Act, of some properties, bank deposits, cash balance and investment in subsidiary companies. During the previous year, the department has released provisional attachments on properties and bank deposits as stated above and issued the Assessment Order for Assessment years 2014-15 and 2023-24.

   The Company has filed appeal against the said order. Based on internal assessment, the Company believes that no material liability is expected in this matter. Accordingly, no provision is required to be made in the Statement in this regard.

4. The Board of Directors at its meeting held on August 10, 2026, has declared Interim Dividend of INR 0.50 per equity share.

5. The figures for the last quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subject to limited review by the statutory auditors.

6. Previous period/ year figures have been regrouped/ reclassified, wherever necessary, to make them comparable to current quarter figures.

7. The aforesaid Statement is available on the Company's website (www.yatharthhospitals.com) and on the website of the Stock Exchanges (www.bseindia.com and www.nseindia.com).

On behalf of the Board of Directors
Yatharth Hospital & Trauma Care Services Limited

Dr. Ajay Kumar Tyagi
Chairman and Whole-time Director
Place: Noida
Dated: August 10, 2026

Yatharth Hospital & Trauma Care Services Limited

MSKA & ASSOCIATES LLP
Gurugram
Chartered Accountants

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
Sector-58, Arch View Drive
Gurugram 122011, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Yatharth Hospital & Trauma Care Services Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Yatharth Hospital & Trauma Care Services Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Yatharth Hospital & Trauma Care Services Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	AKS Medical & Research Centre Private Limited	Wholly owned Subsidiary
2	Ramraja Multispeciality Hospital & Trauma Centre Private Limited	Wholly owned Subsidiary
3	Sanskar Medica India Limited	Wholly owned Subsidiary
4	Pristine Infracon Private Limited	Wholly owned Subsidiary
5	Shantived Institute of Medical Sciences Private Limited	Wholly owned Subsidiary
6	MGS Infotech Private Limited	Subsidiary Company

MSKA & ASSOCIATES LLP Gurugram Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of five subsidiaries included in the Statement, whose interim financial results reflects total revenues of INR 1,165.03 million, total net profit after tax of INR 35.98 million and total comprehensive income of INR 35.98 million, for the quarter ended June 30, 2026, as considered in the Statement. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

7. The Statement of the Group for the quarter ended June 30, 2025, was reviewed by another auditor whose report dated August 05, 2025, expressed an unmodified conclusion on that statement.

For M S K A & Associates LLP (formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No. 105047W /W101187

Sumit Verma

Sumit Verma
Partner
Membership No.: 509426
UDIN: 26509426URNQXP3043

MSKA & ASSOCIATES LLP Gurugram Chartered Accountants

Place: Gurugram
Date: August 10, 2026

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Registered Office : JA 108 DLF Tower A, Jasola District Centre, South Delhi, Delhi 110025, India
Corporate Office: Sovereign Capital Gate, FC 12 Sector 16A, Noida Sector 16, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301
Website: www.yatharthhospitals.com Email: cs@yatharthhospitals.com CIN : L85110DL2008PLC174706

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(INR in Million except Shares and EPS)

	Particulars	Consolidated			
		Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	3,926.54	3,415.63	2,592.47	12,071.72
II	Other income	43.53	71.08	78.35	257.87
III	**Total Income (I+II)**	**3,970.07**	**3,486.71**	**2,670.82**	**12,329.59**
IV	Expenses				
	Purchase of drugs, consumables and implants	710.97	578.27	541.36	2,342.69
	Change in inventories of drugs, consumables and implants	(17.49)	43.54	(19.49)	2.86
	Employee benefits expense	779.09	700.96	481.77	2,345.98
	Finance costs	65.92	50.71	1.90	65.35
	Depreciation and amortisation expenses	282.38	299.96	149.19	878.06
	Other expenses	1,537.15	1,293.75	929.21	4,459.05
	Total expenses (IV)	**3,358.02**	**2,967.19**	**2,083.94**	**10,093.99**
V	**Profit / (loss) before exceptional items and tax (III-IV)**	**612.05**	**519.52**	**586.88**	**2,235.60**
VI	Tax expense				
	Current tax	156.67	125.91	146.06	533.16
	Income tax of earlier years	-	(12.75)	-	(7.16)
	Deferred tax	1.15	(40.62)	20.42	6.55
	Total tax expense (VI)	**157.82**	**72.54**	**166.48**	**532.55**
VII	**Profit after tax for the period / year (V-VI)**	**454.23**	**446.98**	**420.40**	**1,703.05**
	Profit after tax for the period/ year attributable to:				
	Owners of the Holding Company	470.61	475.20	420.36	1,753.80
	Non-controlling interests	(16.38)	(28.22)	0.04	(50.75)
VIII	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	Owners of the Holding Company	1.34	4.43	(1.83)	5.73
	Non-controlling interests	-	-	-	-
IX	**Total Comprehensive Income for the period/ year (VII+VIII)**	**455.57**	**451.41**	**418.57**	**1,708.78**
	Total Comprehensive Income for the period/ year attributable to:				
	Owners of the Holding Company	471.95	479.63	418.53	1,759.53
	Non-controlling interests	(16.38)	(28.22)	0.04	(50.75)
X	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	963.54	963.54	963.54	963.54
XI	Other equity				16,842.08
XII	**Earnings per equity share of Rs. 10/- per share**				
	(Not annualised except for the year ended March 31, 2026)				
	Basic	4.88	4.93	4.35	18.20
	Diluted	4.88	4.93	4.35	18.20

MSKA & ASSOCIATES LLP Chartered Accountants Gurugram

Yatharth Hospital & Trauma Care Services Limited

Notes to the unaudited Consolidated Financial Results of Yatharth Hospital & Trauma Care Services Limited ('the Company') for the Quarter ended June 30, 2026

1. The un-audited consolidated financial results ('the Statement') of Yatharth Hospital & Trauma Care Services Limited ('the Holding Company') along with its subsidiaries ('together referred as "Group"') for the Quarter ended June 30, 2026, have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with the companies (Indian Accounting Standard) Rule 2015, as amended. These results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 10, 2026. The Statuary Auditors have carried out limited review of the above Statement.

2. The Chief operating decision maker (CODM- CEO) examines the Group's performance from revenue perspective and identifies 'Medical and Healthcare Services' as the only business revenue segment. The Group operates in India, and it constitutes the single geographical segment.

3. During October 2023, The Income Tax Department ("the Department") conducted searches under section 132 of the Income tax act at the premises belonging to the Holding Company, subsidiary companies and the key managerial persons of the Company. The Group provided necessary information and data, as required by the Income Tax department, and provided the required co-operation.

   Further, the Department had ordered for provisional attachment under Section 281B of the IT Act, of some properties, bank deposits, cash balance and investment in subsidiary companies. During the previous year, the department has released provisional attachments on properties and bank deposits as stated above and issued the Assessment Order for Assessment year 2014-15 and 2023-24 to Holding Company and some of it's subsidiary companies.

   The Group has filed appeal against the said order. Based on internal assessment, the Group believes that no material liability is expected in this matter. Accordingly, no provision is required to be made in the statement in this regard.

4. During the current quarter, the Group has acquired under construction hospital at Gurugram for a consideration of INR 1,000 Million. The said hospital will have capacity of 250 beds and is expected to start commercial operations within next twelve months.

5. The Board of Directors of Holding Company at its meeting held on August 10, 2026, has declared Interim Dividend of INR 0.50 per equity share.

6. Figure for the quarter ended March 2026 represents difference between the audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, being the date of the end of the third quarter of the financial year which were subject to limited review by the statutory auditors.

7. Previous period/ year figures have been regrouped/ reclassified, wherever necessary, to make them comparable to current quarter figures.

8. The aforesaid Statement is available on the Holding Company's website (www.yatharthhospitals.com) and on the website of the Stock Exchanges (www.bseindia.com and www.nseindia.com).

On behalf of the Board of Directors
Yatharth Hospital & Trauma Care Service Limited

Yatharth Hospital & Trauma Care Services Limited

Dr. Ajay Kumar Tyagi
Chairman and Whole-time Director
Place: Noida
Dated: August 10, 2026

MSKA & ASSOCIATES LLP
Gurugram
Chartered Accountants

Annexure-B

Pursuant to Regulation 30 read with Para B of Part A of Schedule III of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations'), read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Particulars	**Yatharth Hospital & Trauma Care Services Employee Stock Option Scheme - 2026 ("ESOP 2026")**
Brief details of options granted	**Yatharth Hospital & Trauma Care Services Employee Stock Option Scheme - 2026 ("ESOP 2026")** has been formulated by the Company and to be implemented by its Board of Directors /Nomination & Remuneration Committee in terms of provisions of Companies Act, 2013 and rules made thereunder, Regulation 19 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 issued by Securities and Exchange Board of India (**the "SEBI"**) and other applicable laws. The ESOP 2026 has been approved by the Board of Directors at their meeting held on August 10, 2026, subject to the approval of the members.
Whether the scheme is in terms of SEBI (SBEB) Regulations, 2021 (if applicable)	Yes
Total number of shares covered by these options	2,50,000 (Two Lakh Fifty Thousands) Equity Shares ("Shares") of face value of Rs. 10/- each
Pricing formula;	The Exercise Price shall be as may be decided by the Board/ Committee as is allowed under the Companies Act / SEBI (SBEB and Sweat Equity) Regulations, 2021 which in any case will not be lower than the face value of the equity shares of the Company on the date of such grant. Further the Exercise Price can be different for different set of Employees for Options granted on same / different dates. The same shall be subject to any fair and reasonable adjustments that may be made on account of corporate actions of the Company in order to comply with the applicable laws.
Options vested	Nil
Time within which option may be exercised	The exercise period shall not be more than 2 (Two) years from the date of respective vesting of Options.
Options exercised;	Nil

Money realized by exercise of options	Not Applicable
The total number of shares arising as a result of exercise of option	Not Applicable
Options lapsed	Not Applicable
Variation of terms of options	Not Applicable
Brief details of significant terms	**Eligibility:** The appraisal process for determining the eligibility of the Employee(s) will be specified by the Board of Directors/Nomination and Remuneration Committee and will be based on criteria such as the grade of Employee, length of service, performance record, merit of the Employee, future potential contribution by the Employee and/or by any such criteria that may be determined by the Board of Director/Nomination and Remuneration Committee. **Vesting:** Vesting of Options may commence after a period of not less than 1 (one) year from the date of individual grant. The vesting may occur in one or more tranches, subject to the terms and conditions of vesting, as stipulated in Scheme. **Exercise Period:** The exercise period shall not be more than 2 (Two) years from the date of respective vesting of Options. **Administration:** The ESOP 2026 will be implemented directly by the Company under the guidance of the Board of Directors/ Nomination and Remuneration Committee.
Subsequent changes or cancellation or exercise of such options	Not Applicable
Diluted earnings per share pursuant to issue of equity shares on exercise of options	The diluted earnings per share shall be determined on exercise of options.

Annexure-C

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations'), read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Details of Events	Information of such events(s)
a)	Reason for change viz., appointment, ~~resignation, removal, death or otherwise;~~	Re-appointment of M/s Subodh Kumar & Co., Cost Accountants (Firm registration number: 104250) as the Cost Auditor of the Company, for the Financial Year 2026-27.
b)	Date of ~~Appointment/~~ Re-appointment and term of ~~Appointment/~~ Re-appointment	August 10, 2026, for the Financial Year 2026-27.
c)	Brief profile (in case of appointment)	M/s Subodh Kumar & Co., is a reputed firm of Cost Accountants established in November 2015, specializing in Cost Accounting, Cost Auditing, and Maintenance of Cost Records. Since its inception, the firm has built a strong reputation for delivering high-quality professional services and has consistently served a diverse clientele, including many well-established and reputed companies across various sectors.
d)	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable