

**Capri Global Capital Limited****Disclosure pursuant to Regulation 14 of Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 as on 31<sup>st</sup>March, 2019:****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**

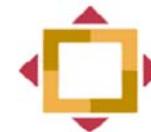
The relevant disclosure is provided in the Notes to the Financial Statements, Significant Accounting Policies No. 46 for the Financial Year ended 31<sup>st</sup> March 2019

**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**

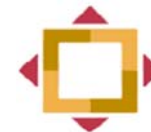
The Diluted Earnings per Share (EPS) before and after extraordinary items for the year ended March 31, 2019 is Rs.7.31 each

**C. Details related to Employee Stock Option Schemes (ESOS) of the Company**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Money Matters ESOP, 2009</b>
(a)	Date of shareholder's approval	22 <sup>nd</sup> September, 2009
(b)	Total number of options approved under ESOS	2,61,51,340
(c)	Vesting requirements	Options would vest not less than one year and not more than six years from the date of grant.
(d)	Exercise price or pricing formula @	Refer Note
(e)	Maximum term of option granted	Stock Options granted shall be capable of being exercised within a period of one year from the date of vesting of the Stock Options.
(f)	Source of shares	Primary
(g)	Variation in terms of options	There is no variation in the terms of the options during the Financial Year ended 31 <sup>st</sup> March, 2019.
<b>i.</b>	<b>Method used to account for ESOS-</b> The Company uses fair value of options for accounting for stock options granted	



<b>ii. Where the company opts for expensing of the options using the intrinsic value of the options</b>		
(a)	-the difference between the employee compensation costs computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed	Not applicable
(b)	- The impact of this difference: -On Profits -On EPS	Not applicable Not applicable
<b>iii. Option movement during the year</b>		
	<b>Particulars</b>	
(a)	Number of options outstanding at the beginning of the year	14,77,500
(b)	Number of options granted during the year	10,59,000
(c)	Number of options forfeited/lapsed during the year	7,92,500
(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 realised 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	N.A.
(i)	Number of options outstanding at the end of the year	17,44,000
(j)	Number of options exercisable at the end of the year	NIL
<b>iv. Weighted-average exercise prices and weighted-average fair values of options -</b> Weighted Average Exercise Price: Rs. 56.47 each Weighted Average Fair Value of options Rs. 81.55 each		



<b>v. Employee wise details of options granted:</b>			
(a)	Key Managerial Personnel	<b>Employee Name</b>	<b>Designation</b>
		Mr. Harish Agrawal	Company Secretary
(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	List of Employees who were granted 5% or more of the options granted during the year 2018-19:	
		<b>Employee Name</b>	<b>Designation</b>
		Mr. Vinay Surana	Director - Treasury
		Mr. Amar Rajpurohit	Senior-Vice President
(c)	Identified employee who were granted option, during anyone year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant	Mr. Bhavesh Prajapati	Senior Vice President with subsidiary
		None of the Employees were granted more than 1% of the issued capital.	
<b>vi. A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information - We have used the Black-Scholes Merton formula for Option-Pricing Models.</b>			
1. Discount Rate ranging from 6.47% to 8.35% is used based on the benchmark rate available on Government Securities (G. Sec.) for the tenure of upto 5 years.			
2. Expected volatility for each grant date's fair valuation is considered as 60%.			
3. Dividend yield ranging from 1.00% to 5.00% is assumed for ESOP's valuations.			

**@Note:**

- i. Face value per equity share of the Company; or
- ii. Closing price of the Stock Exchange with the highest trading volumes on the last working day prior to the date of grant; or
- iii. 25% discount to the Prevailing Market Price; or
- iv. Pre - determined price as fixed at the time of grant of options.