

DIGICONTENT LIMITED

DETAILS OF RESTRICTED STOCK UNIT PLAN PURSUANT TO REGULATION 14 OF SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 AS ON 31st MARCH, 2025

- 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 disclosures are provided in *Note no 40* to the Standalone Financial Statements of the Company for the year ended March 31, 2025.

- B. Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Ind AS 33 - Earnings Per Share' issued by ICAI or any other relevant accounting standards as prescribed from time to time.**

INR 2.44 (for details refer disclosure provided in *Note no. 27* to the Standalone Financial Statements of the Company for the year ended March 31, 2025) (Face Value- INR 2/share).

- C. Details related to Restricted Stock Unit Plan :**

S. No.	Particulars	"Digicontent Limited - Restricted Stock Unit Plan 2025" ("RSU 2025")
(i)	A description of each RSU that existed at any time during the year, including the general terms and conditions of each RSU, including:	
	(a) Date of shareholders' approval	February 24, 2025
	(b) Total number of RSU approved under RSU 2025	29,09,353
	(c) Vesting requirements	Vesting will commence one year after the date of Grant and shall vest in maximum 7 years
	(d) Exercise price or pricing formula	At a face value of Rs.2/- per Equity Share in respect of RSUs granted as per scheme
	(e) Maximum term of RSU granted	7 years from the date of Grant
	(f) Source of shares (primary, secondary or combination)	Primary market
	(g) Variation in terms of RSU	NA

(ii)	Method used to account for RSU - Intrinsic or fair value.	Fair Value(Black Scholes Options Pricing Model)
(iii)	<p>Where the company opts for expensing of the RSU using the intrinsic value of the RSU, 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 RSU shall be disclosed.</p> <p>The impact of this difference on profits and on RSU of the company shall also be disclosed.</p>	Not Applicable
(iv)	RSU movement during the year-	RSU Plan 2025
	Number of RSU's outstanding at the beginning of the period	-
	Number of RSU's granted during the year	5,00,000
	Number of RSU's forfeited / lapsed during the year	-
	Number of RSU's vested during the year	-
	Number of RSU's exercised during the year	-
	Number of shares arising as a result of exercise of RSU's	-
	Money realized by exercise of RSU's, if RSU 2025 is implemented directly by the company (in Rs.)	-
	Loan repaid by the Trust during the year from exercise price received	NA

	Number of RSU outstanding at the end of the year	5,00,000			
	Number of RSU exercisable at the end of the year	Nil			
(v)	Weighted-average exercise prices and weighted-average fair values of RSU shall be disclosed separately for RSU's whose exercise price either equals or exceeds or is less than the market price of the stock.	Weighted-average exercise price: Rs. 2/- Weighted-average fair value of RSUs granted during the year: Rs. 39.42			
(vi)	Employee wise details	Name of employee	Designation	Number of RSU granted during the year	Exercise price of RSU granted
	(a) senior managerial personnel;	-	-	-	-
	(b) any other employee who receives a grant in any one year of RSU amounting to 5% or more of RSU granted during that year; and	-	-	-	-
	(c) identified employees who were granted RSU, 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.	-	-	-	-
(vii)	A description of the method and significant assumptions used during the year to estimate the fair value of RSU including the following information:				
	(a) the weighted-average values of share price, exercise price, expected volatility, expected RSU life, expected dividends, the risk-free interest rate and any other inputs to the model;	Weighted average value of share price: Rs. 39.42 Exercise Price: Rs. 2 Expected Volatility: 68.86% Expected RSU Life (in years): 4.25 Expected dividends: 0.00% Risk free interest: 6.58% Any other inputs to the model: NA			

	(b) the method used and the assumptions made to incorporate the effects of expected early exercise;	Black Scholes Options Pricing Model
	(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	The volatility is a measure of amount by which a price has fluctuated or is expected to fluctuate during a period. The measure of volatility used in the Black-Scholes option pricing model is the annualized standard deviation of the continuously compounded rates of return on the stock over a period of time
	(d) whether and how any other features of the RSU grant were incorporated into the measurement of fair value, such as a market condition.	Not Applicable