Disclosures pursuant to Regulation 14 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 for the financial year ended March 31, 2026

<table>
<tr><th>Sr. No.</th><th colspan="2">Particulars</th><th colspan="3">Details</th></tr>
<tr><td>A</td><td colspan="2">Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.</td><td colspan="3">Please refer Note 34.2.1 - 34.2.3 to the audited standalone financial statement of the Company prepared as per Indian Accounting Standard (Ind-AS) for FY 2025-26.</td></tr>
<tr><td>B</td><td colspan="2">Diluted Earnings Per Share (EPS) pursuant to issue of shares on exercise of options calculated in accordance with Ind-AS 33</td><td colspan="3">(1.74)</td></tr>
<tr><td>C</td><td colspan="2">Details related to Employee Stock Option Plan/Scheme</td><td>CFSL Employees Stock Option Scheme 2018 (ESOP 2018)</td><td>CFSL Employees Stock Option Plan 2020 (ESOP 2020)</td><td>Camlin Fine Sciences Limited Employees Stock Option Plan, 2021 (ESOP 2021)</td></tr>
<tr><td>(i)</td><td colspan="5">The description including terms and conditions of Employee Stock Option Plan:</td></tr>
<tr><td></td><td>(a)</td><td>Date of shareholders' approval</td><td>August 13, 2018</td><td>July 25, 2020</td><td>July 20, 2021</td></tr>
<tr><td></td><td>(b)</td><td>Total number of options approved under Employee Stock Option Plan</td><td>15,00,000</td><td>44,00,000</td><td>45,00,000</td></tr>
<tr><td></td><td>(c)</td><td>Vesting requirements</td><td>• Options granted under the Scheme shall Vest not earlier than 1 year but not later than a maximum of 5 years from the date of grant of such Options.</td><td>• The options granted shall vest so long as an employee continues to be in the employment of the Company. The Committee may, at its discretion, lay down certain performance metrics on the achievement of which such options would vest, the detailed terms and conditions relating to such vesting, and the proportion in which options granted would vest subject to the minimum vesting period of 2 years.
• The vesting dates in respect of the</td><td>• The Options granted under the Scheme shall vest on the 3rd anniversary of the grant, in one or more tranche, subject to the Company achieving the Key Performance Indicators, either in terms of Revenue, EBITDA or ROI or such other quantifiable financial matrix either on a Group Level or on a Regional Level or Divisional level ('KPI'). The KPI so agreed between the Individual Optionee and the Nomination and Remuneration Committee (NRC) shall be specified in the Option Letter to be granted to</td></tr>
</table>

			• options granted under the Scheme may vary from employee to employee or any class thereof and / or in respect of the number or percentage of options granted to an employee. • Options granted under ESOP 2020 would vest subject to maximum period of 10 years from the date of respective grant/s of such options.	respective Optionee. In the event of pre-defined KPI not being achieved, the NRC will have powers to allow vesting of options on a pro-rata basis, linked to actual KPIs achieved. • Notwithstanding anything to the contrary in this Plan, NRC shall be entitled to make the Vesting of any or all of the Options granted to an Eligible Employee conditional upon the fulfillment of such performance criteria whether of the Eligible Employee and/ or any team or group of which he is a part and/ or of the Company, as may be determined by NRC or determine a Vesting schedule other than as specified herein below for any Eligible Employee.
	(d) Exercise price or pricing formula	Exercise Price shall be at the maximum of 20% discount of the latest available closing market price on a recognised stock exchange on which the Shares of the Company are listed on the date of the meeting of the NRC for Grant of Options or such other price as may be fixed by the NRC.	The exercise price per option would be determined by the NRC and such exercise price may be different for different classes of Employees who are granted options under ESOP 2020 in the same tranche. In any case, the exercise price per option shall not be less than: (a) the face value of the shares of the Company and (b) Rs. 50/-. Further, the exercise price per option shall be at a maximum discount of 10% to the closing price of the shares of the Company on the date immediately preceding the date of grant of the options.	The NRC will decide on the exercise price for future grants, which shall be at a maximum discount of 25% to the Market Price.

	(e) Maximum term of options granted	Vested Options will have to be exercised within 2 years from the date of vesting.	The Exercise period shall remain open for a period of 10 years from the date of respective vesting or such other period as may be decided by the NRC from time to time.	All Vested Options shall be respectively exercised in one or more tranches within a period of 2 years from the date of Vesting, failing which the Options shall lapse.
	(f) Source of shares (primary, secondary or combination)	Primary	Primary	Primary
	(g) Variation in terms of options	During FY 2025-26, there was no amendment/ modification/ variation in the Plan.	During FY 2025-26, there was no amendment/ modification/ variation in the Plan.	The Plan was amended through a special resolution passed by postal ballot on April 23, 2025, revising Clause 8.1 and Clause 10 of ESOP 2021.
(ii)	Method used to account for the Plan	Fair Value Method	Fair Value Method	Fair Value Method
(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	Not applicable	Not applicable
(iv)	Option movement during the year:			
	(a) Number of options outstanding at the beginning of the period	1,81,275	38,69,596	-
	(b) Number of options granted during the year	-	-	16,23,000
	(c) Number of options forfeited / lapsed during the year	1,01,275	-	56,000
	(d) Number of options vested during the year	80,000	-	-
	(e) Number of options exercised during the year	40,000	24,420	-
	(f) Number of shares arising as a result of exercise of options	40,000	24,420	-
	(g) Money realized by exercise of options (INR), if scheme is implemented directly by the company	Rs. 34.00 Lakh	Rs. 15.53 Lakh	-
	(h) Loan repaid by the	Not applicable	Not applicable	Not applicable

	Trust during the year from exercise price received			
	(i) Number of options outstanding at the end of the year	40,000	38,45,176	15,67,000
	(j) Number of options exercisable at the end of the year	40,000	38,45,176	-
(v)	Weighted average exercise prices and weighted average fair values of options disclosed separately for options whose exercise price either equals or exceeds or is less than the market price of the stock	Please refer Note 34.2.1 - 34.2.3 to the audited standalone financial statement of the Company for FY 2025-26 for details.		
(vi)	Employee wise details of options granted to:			
	(a) Key managerial personnel and senior managerial personnel of the Company	• Arjun Dukane, Executive Director Technical - 50,000 • Santosh Parab, Chief Financial Officer - 50,000 • Rahul Sawale, Company Secretary & VP Legal - 30,000 • Chandrakant Ghotekar, VP Animal Nutrition - 10,000 Exercise price: Rs. 85.00 plus applicable taxes, as may be levied on the Company.	• Nirmal Momaya, Managing Director - 37,62,096 • Arjun Dukane, Executive Director Technical - 100,000 • Santosh Parab, Chief Financial Officer - 50,000 Exercise price: Rs. 63.59 plus applicable taxes, as may be levied on the Company.	• Arjun Dukane, Executive Director Technical - 75,000 • Santosh Parab, Chief Financial Officer - 75,000 • Nilesh Jadhav, Chief Operating Officer - 50,000 • Rahul Sawale, Company Secretary & VP Legal - 30,000 • Chandrakant Ghotekar, VP Animal Nutrition - 32,000 • Dinesh Sharma, Senior VP Food and Blends - 22,000 • Gautam Satpute, VP Performance Chemical - 22,000 • Prija Yohannan, Regional Business Director Europe and Global Head Sales & Marketing - 20,000 • Nishank Pareek, Business Director Global Tech Sales Emulsifier Functional System -22,000 • Neeti Chavan, AVP Head Technical Food Division - 15,000 • Anvarhusen Bilakhiya, VP Principal Scientist -

				19,000 Exercise price: Rs. 150 plus applicable taxes, as may be levied on the Company.
	(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	None	None	None
	(c) 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	None	Nirmal Momaya, Managing Director - 37,62,096	None
(vii)	Description of the method and significant assumptions used during the year to estimate the fair value of options including the following information: (a) the weighted-average values of share price, exercise price, expected volatility, expected option life, expected dividends, the risk-free interest rate and any other inputs to the model; (b) the method used and the assumptions made to incorporate the effects of expected early exercise; (c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and (d) whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition.	The fair value at Grant Date is determined using "Black-Scholes Option Pricing Model". Please refer Note 34.2.1 - 34.2.3 to the audited standalone financial statement of the Company for FY 2025-26 for further details.		