Disclosures pursuant to Regulation 14 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

Sl. No.	Particulars	Billionbrains Garage Ventures Limited Employee Stock Option Scheme 2024
A.	**Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.**	Refer Note No. 30 of Standalone financial statements and Note No. 31 of Consolidated financial statements for the financial year 2025-26
B.	**Disclosure on the company's website and a web-link thereto shall be provided in the report of Board of Directors.**	https://groww.in/investor-relations/performance/company
C.	**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 Central Government or any other relevant accounting standards as issued from time to time.**	₹ 3.40/- : Consolidated Financial Statements ₹ 2.66/- : Standalone Financial Statements
(i)	A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including –	
	(a) Date of shareholders' approval	Extra-Ordinary General Meeting dated July 05, 2024 and May 06, 2025, Postal Ballot dated January 18, 2026
	(b) Total number of options approved under ESOS	331,518,413
	(c) Vesting requirements	All future Eligible Employees of the Company who have been granted Options under the Scheme, shall be subject to vesting of Options over a 4 (four) year period, with the first 25% of such Options vesting following 12 months of continued employment or service and the remaining Options vesting over the following 36 months of continued employment or service, or such other vesting terms that is determined by the Committee and mentioned in the Grant Letter.
	(d) Exercise price or pricing formula	The Nomination and Remuneration Committee shall in accordance with Scheme and Applicable Laws, in its absolute discretion, determine the Exercise Price of the Options to be Granted after giving due discount on the Market Price, if deems fit. However, in any case, the Exercise Price shall not be less than the Face Value of the Company.
	(e) Maximum term of options granted	For all ESOP grants made prior to the Listing of Equity Shares of the Company, the exercise period shall continue to be maximum of 20 (Twenty) years from the date of vesting. Further, any grants of ESOPs done post listing, the exercise period shall be maximum 10 (ten) years from the date of vesting subject to the terms and conditions of the Scheme.
	(f) Source of shares (primary, secondary or combination)	Primary
	(g) Variation in terms of options	None

Sl. No.	Particulars	Billionbrains Garage Ventures Limited Employee Stock Option Scheme 2024
(ii)	Method used to account for ESOS - Intrinsic or fair value.	Fair value
(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 as done at fair value.
(iv)	Option movement during the year (For each ESOS):	

Particulars	
Number of options outstanding at the beginning of the period	50,559,049
Number of options granted during the year	6,781,306
Number of options forfeited / lapsed/repurchased during the year	(4,456,027)
Number of options vested during the year	2,182,230
Number of options exercised during the year	(9,732,858)
Number of shares arising as a result of exercise of options	1,27,174,635
Money realized by exercise of options (INR), if scheme is implemented directly by the company	218,388,688
Loan repaid by the Trust during the year from exercise price received	6,230,034
Number of options outstanding at the end of the year	43,151,469
Number of options exercisable at the end of the year	12,338,490

(v)	Weighted-average exercise prices and weighted-average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than the market price of the stock.	Exercise price – ₹ 2 Weighted average fair value of options granted during the year ₹ 89.66
(vi)	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to –	
	(a) senior managerial personnel as defined under Regulation 16(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;	None
	(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; and	Mr. Kunalraj Singh Chhabra has been granted 517,814 options
	(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
(vii)	A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:	Method Black-Scholes model
	(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;	Dividend yield (% p.a.) – 0%
	(b) the method used and the assumptions made to incorporate the effects of expected early exercise;	Expected volatility (% p.a.) – 52.2%
	(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	Risk – Free Interest rate (% p.a,) – 6.4%
	(d) whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition.	Expected life of options (years) – 10.50 – 11.77 years

Sl. No.	Particulars	Billionbrains Garage Ventures Limited Employee Stock Option Scheme 2024
	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.	57,104,233 options resulting into 264,319,709 equity shares
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:

(i) General Information on all Schemes

Sl. No.	Particulars	Details
1.	Name of the Trust	Groww Employee Welfare Trust
2.	Details of the Trustee(s)	Mr. Aman Sethia Ms. Suma M N
3.	Amount of loan disbursed by company/ any company in the group during the year	₹ 153.79 millions
4.	Amount of loan outstanding (repayable to company/any company in the group) as at the end of the year	₹ 69.13 millions
5.	Amount of loan, if any, taken from any other source for which company/ any company in the group has provided any security or guarantee	-
6.	Any other contribution made to the Trust during the year	-
(ii)	Brief details of transactions in shares held by the Trust	
	(a) Number of shares held at the beginning of the year	Nil
	(b) Number of shares acquired during the year through (i) primary issuance; (ii) secondary acquisition, also as a percentage of paid up equity capital as at the end of the previous financial year, along with information on weighted average cost of acquisition per share;	(i) 100,000,000 (ii) Nil
	(c) Number of shares transferred to the employees/sold along with the purpose thereof;	17,980,291
	(d) Number of shares held at the end of the year	82,019,709