Disclosures pursuant to SEBI (Share Based Employee Benefits and Sweat Equity) Regulations,2021, as at 31st March, 2025 are given below:

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.
Yes - Members may refer to the Audited Financial Statement prepared as per Indian Accounting Standard (Ind-AS) for FY 2024-25..

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 Central Government or any other relevant accounting standards as issued from time to time.
Yes - Members may refer to the Audited Financial Statement prepared as per Indian Accounting Standard (Ind-AS) for FY 2024-25..

C. <u>Details related to ESOS</u>

(i) A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including –

As on 31st March 2025, the company has in place 2 separate Employee Stock Option Plans, namely-

1. Campus Activewear Limited Employee Stock Option Plan 2021 (ESOP 2021)
2. Campus Activewear Limited Employee Stock Option Plan 2021- Vision Pool (Vision Pool 2021)

***ESOP 2021 – Special Grant 2021 Scheme of the Company has been closed by the Compensation Committee of the Company effective from 22nd May 2025, as per the provisions of the said Scheme.**

Accordingly, prescribed details pursuant to the requirements of SEBI (Share Based Employee Benefits) Regulations, 2014 in so far as they are applicable to the aforementioned ESOP Plans for the financial year 2024-25 are given herein below: -

Sl. No.	Particulars	ESOP 2021	Vision Pool 2021
1.	Date of shareholders' approval	19th March, 2021 and 24th September, 2021 Post IPO- Ratified and Approved from Shareholders in AGM dated 18th November 2022	18th December, 2021 Post IPO- Ratified and Approved from Shareholders in AGM dated 18th November 2022

2.	Total number of options approved under ESOS	3,040,856 (Post Stock Split)	1,800,000
3	Vesting requirements	Options granted would not vest earlier than 1 year from	Options granted would not vest earlier than 1 year from the date
		the date of grant	of grant
4	Exercise price or pricing formula	Black-Scholes Model	Black-Scholes Model
5	Maximum term of options granted	4 years	4 years
6	Source of shares (primary, secondary or combination)	Primary	Primary

7	Variation in terms of options	NIL	The Company in its Annual General Meeting held on 18th November 2022 got approved the Variation in terms of the Scheme. The Variation was regarding the change in Vesting Schedule of the Company and the Clause was replaced as follows: 1. The minimum Vesting Period for any Options Granted under this Plan shall be in accordance with the Regulations (i.e., currently a period of 1 year from the date of Grant). Provided that in case where Options are Granted by the Company under the Plan in lieu of options held by an Employee under a similar Plan in another Company ("Transferor Company") which has merged, demerged or entered into an arrangement or amalgamated with the Company, the period during which the options Granted by the Transferor Company were held by him shall be adjusted against the minimum Vesting Period required under this clause.

			Provided further that in the event of death or permanent incapacity of an Option Grantee, the minimum vesting period in accordance with the Regulations (i.e., currently a period of 1 year) shall not be applicable and in such instances, the options shall vest in terms of 8.2 (b) of this policy. 2. The Compensation Committee had determined the Vesting schedule that has applied to all Grants made under this Plan. 3. The Company had applied for in principle approval of 1,800,000 equity shares of ` 5 each to be issued under Campus Activewear Limited Employee Stock Option Plan 2021 – Vision Pool 2021 for which the Stock Exchanges have granted its approval on April 18, 2023.
(ii)	Method used to account for ESOS - Intrinsic or fair value.	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	Employee stock options granted under 2021 ESOP Scheme are accounted for under the Indian Accounting Standard (Ind AS) 102 Share based payments. The same is in accordance with the SEBI ESOP Regulations. Since the accounting policies	Employee stock options granted under 2021 ESOP Scheme - VP are accounted for under the Indian Accounting Standard (Ind AS) 102 Share based payments. The same is in accordance with the SEBI ESOP Regulations. Since the accounting policies complied with SEBI ESOP Regulations, there is no impact.

	and on EPS of the company shall also be disclosed.	complied with SEBI ESOP Regulations, there is no impact.	
(iv)			
1.	Number of options outstanding at the beginning of the period	166660	447789
2	Number of options granted during the year	0	363020
3	Number of options forfeited / lapsed during the year	45666	79208
4	Number of options vested during the year	58532	119080
5	Number of options exercised during the year	54050	88538
6	Number of shares arising as a result of exercise of options	54050	88538
7	Money realized by exercise of options (INR), if scheme is implemented directly by the company	5312480.42/-	17456152.08/-
8	Loan repaid by the Trust during the year from exercise price received		
9	Number of options outstanding at the end of the year	66944	643063
10	Number of options exercisable at the end of the year	4482	30542
(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.	For June 11th 2021 having Exercise price 164.24, weighted average option value-54.13 For June 11th 2021 having Exercise price 164.24, weighted average option	Exercise price is 197.16 and weighted average option value - 83.05

		value -23.50 For June 11th 2021 having Exercise price 223.10, weighted average option value -37.04 For 25th September 2021 Grant, Exercise price is INR 223.10 and weighted average option value -37.99	
(vi)			
(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;		
(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		
(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	None
(vii)	A description of the method and significant asumptions used during the year to estimate the fair value of options including the following information:	Black-Scholes Model Significant Assumptions as per Annexure C	Black-Scholes Model Significant Assumptions as per Annexure E

(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;	Significant Assumptions as per Annexure C	Significant Assumptions as per Annexure E
(b)	the method used and the assumptions made to incorporate the effects of expected early exercise;	Black-Scholes Model	Black-Scholes Model
(c)	how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	Historical Volatility of the listed companies from the peer group have been considered based on remaining life of the options	Historical Volatility of the listed companies from the peer group have been considered based on remaining life of the options
(d)	whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition.	We have considered the relevant market factors which were prevailing on the date of grant for valuing options using Black- Scholes Model	We have considered the relevant market factors which were prevailing on the date of grant for valuing options using Black- Scholes Model

Disclosures in respect of grants made in three years prior to IPO under each ESOS

Annexure-A

Sl. No.	Name and Designation of Senior Management Personnel (Options granted during the year FY 2024-25))	ESOP 2021 (Exercise Price)	Vision Pool 2021*
1.	Mr. Sanjay Chhabra, CFO (Resigned)	-	35704
2	Ms. Archana Maini, General Counsel and Company Secretary	-	-
3	Mr. Uplaksh Tewary, Chief Business officer	-	120601
4	Mr. Chandresh Sharma, Head Development & Commercialization	-	-
5	Mr. Murlidhar Mishra, VP - Production	-	-
6	Mr. Gaurav Sharma, Chief Marketing Officer	-	15000
7	Ms. Alka Monga, AVP- HR	-	-
8	Ms. Prerna Aggarwal, Chief Innovation Officer	-	-
9	Mr. Rajneesh Sharma, Chief Technology Officer	-	-

Annexure-B

Sl. No.	Name of the Employee (Options granted during the year)	ESOP 2021	Vision Pool 2021
1	44 Grantees (HIPO)	-	191715
2	Mr. Sanjay Chhabra	-	35704
3	Mr. Gaurav Sharma	-	15000
4	Mr. Uplaksh Tewary	-	120601

Annexure C

Method of option valuation	June 11,2021 Grant	June 11,2021 Grant	June 11,2021 Grant	September 25, Grant, 2021	01st July 2023
Fair value of the underlying Equity Share at the time of grant of option (₹) Face Value of ₹ 10	157.21	157.21	157.21	160.32	310.00
Exercise Price per Equity Share (₹), Face Value of ₹ 10	164.24	223.10	164.24	223.10	5.00
Life of the options granted (vesting and exercise period) (in years).	3.5 years	3.5 years	1 year	3.5 years	1 year
Expected Volatility (%)	40.95%	40.95%	35.60%	40.33%	41.30%
Dividend yield (%)	0.0%	0.0%	0.0%	0.0%	0.00%
Risk free rate (%)	6.24%	6.24%	6.24%	6.18%	6.60%

Annexure D

Method of option valuation	19th December 2021
Fair value of the underlying Equity Share at the time of grant of option (₹) (Face Value of ₹ 5)	206.48
Exercise Price per Equity Share (₹), (Face Value of ₹ 5)	197.16
Life of the options granted (vesting and exercise period) (in years).	1year
Expected Volatility (%)	38.20%
Dividend yield (%)	0.0%
Risk free rate (%)	6.40%

Annexure E

Method of option valuation	19th December 2021	24th April 2023	1st July 2023	1st October 2023
Fair value of the underlying Equity Share at the time of grant of option (₹) (Face Value of ₹ 5)	206.48	330.30	310.00	288.70
Exercise Price per Equity Share (₹), (Face Value of ₹ 5)	197.16	197.16	197.16	197.16
Life of the options granted (vesting and exercise period) (in years).	3.5 years	3.5 years	3.5 years	3.5 years
Expected Volatility (%)	44.95%	43.26%	41.07%	38.12%
Dividend yield (%)	0.0%	0.0%	0.0%	0.0%
Risk free rate (%)	6.40%	6.86%	6.66%	6.82%

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