Disclosure Pursuant to the Provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

A. Relevant disclosures in terms of the "Guidance Note on Accounting for Employee Share-based Payments" has been made in Notes to Accounts attached to the Annual Report.

B. Diluted Earnings Per Share (EPS) on issue of shares pursuant to all schemes of the Company calculated in accordance with (AS) 20 Earnings Per Share issued by ICAI has been made in Note no. 42 of Standalone Accounts attached to the Annual Report.

C. The details of stock options as on 31st March, 2026 under the Aditya Birla Lifestyle Brands Employee Stock and Performance Stock Unit Scheme 2025 ("ABLBL ESOP 2025")**:**

i. The description of the existing scheme is summarized as under:

Sr. No.	Particulars	ABLBL ESOP 2025
	Date of shareholders' approval	September 23, 2025
	Total number of options approved	43,70,000
	Vesting requirement	The Board or the Committee may, at its discretion, lay down certain criteria, including but not limited to, the performance metrics which would include profitability, revenue, ESG metric or any other strategic metrics as may be decided on the achievement of which the granted Options would vest and which may be specified in the respective grant letters or the vesting letters to be issued in this regard. Vesting of Options / PSUs shall be subject to, amongst other things: a. the condition that a minimum of one year has completed from the grant date, except in case of death or permanent incapacity of the Grantee, in which case the Options / PSUs, as the case may be, shall vest immediately; b. the Grantee being in continuous employment with the Company or a subsidiary company (as the case may be); and c. the Grantee is not subject to any pending disciplinary proceedings.
	Exercise Price (Rs.) or Pricing Formula	**Option Exercise Price**: The Option Exercise Price shall be the Market Price of the Equity Shares, being the closing price of the equity shares of the Company, one day prior to the date of the Grant of Options by the NRC. PSU Exercise Price: The PSU Exercise Price shall be the face value of the equity shares as on the date of the Grant of PSUs. The long-term incentive earning opportunity is granted as a mix of Options and PSUs.

Aditya Birla Lifestyle Brands Limited

Corporate Office:
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CIN: L46410MH2024PLC423195

		Normally we grant ~75% of the earning opportunity in the form of Options which are granted at market price and ~25% of the earning opportunity is granted as PSUs with performance conditions
	Maximum term of Options Granted	All the Options Granted on any date shall vest not earlier than 1 (one) year and not later than a maximum of 4 (four) years from the date of grant.
	Sources of Shares	Secondary (trust route)
	Variation in terms of options	Not applicable

ii. **Method used for Accounting of ESOP**: 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 disclose:** Not applicable

iv. Option/PSU movements during the year:

Sr. No.	Particulars	ABLBL ESOS
1	No. of Options outstanding at the beginning of the year	Nil
2	No. of Options/PSU Granted during the year	14,61,944 Options 5,94,613 PSU
3	No. of Options Forfeited/Lapsed during the year	4588 Options 4755 PSU
4	No. of Options Vested during the year	Nil
5	No. of Options Exercised during the year	Nil
6	No. of Shares arising as a result of exercise of options	Nil
7	Money realized by exercise of options during FY 2025-26	Nil
8	Loan repaid by the trust during the year from the exercise price received	Nil
9	No. of Options outstanding at the end of the year	14,57,356 Options 5,89,858 PSU
10	No. of Options exercisable at the end of the year	Nil

v. **Weighted-average exercise prices and weighted-average fair values of options shall be disclosed**

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separately for options whose exercise price either equals or exceeds or is less than the market price of the stock. Refer Note no. 42 of Standalone accounts.

vi. Employee-wise details of Options Granted during FY 2025-26:

a. Senior managerial personnel:

Name of the Employee	Designation	Options granted during the year	Exercise Price
Ashish Dikshit	Managing Director	1,67,718 Options 57994 PSU	136.20 for Options Rs. 10 for RSU
Vishak Kumar	Deputy Managing Director and CEO	2,29,358 Options 79,240 RSU	136.20 for Options Rs. 10 for RSU
Jacob John	CEO Emerging business	57,340 Options 19,810 RSU	136.20 for Options Rs. 10 for RSU
Narahari N.	Chief Operating Officer Central Sourcing	26,377 Options 9,113 RSU	136.20 for Options Rs. 10 for RSU

b. Employees who were granted, during any one year, options amounting to 5% or more of the options granted during the year:

Name of the Employee	Designation	Options granted during the year	Exercise Price
Ashish Dikshit	Managing Director	1,67,718 Options 57994 PSU	136.20 for Options Rs. 10 for RSU
Vishak Kumar	Deputy Managing Director and CEO	2,29,358 Options 79,240 RSU	136.20 for Options Rs. 10 for RSU

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: **Nil**

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: Binomial

Significant assumptions used to estimate the fair value of options:

Other information:

The weighted-average fair values of share price	The fair value at grant date of options granted during the year ended 31 March 2026 was in the range of Rs. 43.95 to Rs. 64.57 and Rs. 97.26 to Rs. 130.39 for PSU/ RSUs.
Exercise Price	Ranging from Rs. 102.97 to Rs. 136.20
Expected Dividend	0%
Expected Volatility	27.94 % to 29.47%
Expected option life	6.6 years
Risk-free interest rate	6.56% to 7.01%

a. **The method used and the assumptions made to incorporate the effects of expected early exercise:** Not applicable, as the Scheme does not provide for early exercise.

b. **How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility:** Expected volatility was computed based on details of historic share price. Volatility was calculated using standard deviation of daily change in stock price.

c. **Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition:** Nil

Disclosure Pursuant to the Provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

A. Relevant disclosures in terms of the "Guidance Note on Accounting for Employee Share-based Payments" has been made in Notes to Accounts attached to the Annual Report.

B. Diluted Earnings Per Share (EPS) on issue of shares pursuant to all schemes of the Company calculated in accordance with (AS) 20 Earnings Per Share issued by ICAI has been made in **Note no. 42** of Standalone Accounts attached to the Annual Report.

C. The details of stock options as on 31st March, 2026 under the Aditya Birla Lifestyle Brands Limited Special Purpose Employee Stock Option Scheme ("***ABLBL ESOP Scheme 2019***"):

i. The description of the existing scheme is summarized as under:

Sr. No.	Particulars	ABLBL ESOP Scheme 2019
a	Date of shareholders' approval	This Aditya Birla Lifestyle Brands Limited Special Purpose Employee Stock Option Scheme (ABLBL ESOP Scheme 2019) has been formulated and approved by the Nomination and Remuneration Committee of the Board of Directors of the Company at its meeting held on May 23, 2025 ("Date of Institution of Scheme"), pursuant to the effectiveness of the Scheme of Arrangement amongst Aditya Birla Fashion and Retail Limited ("Demerged Company"/"**ABFRL**"), Aditya Birla Lifestyle Brands Limited (" "Resulting Company"/ "**ABLBL**"/ "**Company**") and their respective shareholders and creditors ("***Demerger Scheme***") as approved by the Hon'ble National Company Law Tribunal, Mumbai Bench on March 27, 2025, which has become effective as of the Effective Date i.e. May 1, 2025. ("Effective Date of Demerger").
b	Total number of options approved	39,17,774
c	Vesting requirement	• All the unvested Options/RSUs yet to be vested under ABLBL ESOP Scheme 2019 shall continue to vest in the same manner and within the same remaining vesting period as mentioned in the Original Grant Letter issued under the relevant Demerged Company's Stock Option Scheme. • Provided that for determining the minimum Vesting Period required for Options/RSU's that may be granted by the Company under the ABLBL ESOP Scheme 2019 to the Eligible Employees, the period during which the Eligible Employee held corresponding Stock Options/RSU's granted under the Demerged Company Stock Options Scheme prior to the Grant of the Options/RSU's by the Company, shall be adjusted against the minimum vesting period required under this sub-clause, subject to the Applicable laws.

		• Provided further that in the event of Death or Permanent Incapacity of an Employee, the minimum Vesting Period shall not be applicable and in such instances, all the Unvested Options/RSU's shall vest in accordance with the provision of the Demerged Company Employee Stock Option Scheme.
d	Exercise Price (Rs.) or Pricing Formula	The Exercise Price per Options/RSUs shall be determined by the Committee and set out in the revised letter of grant, based on the fair and reasonable adjustments made to the Options/RSUs granted to the Eligible Employee under the Demerged Company Stock Option Scheme. Provided that the Exercise Price per Option/RSUs shall not be less than the face value of the Shares at any time. The Exercise Price shall be paid in full upon the Exercise of the Vested Options/RSU's by a cheque, demand draft drawn on the name of the Resulting Company or by electronic fund transfer.
e	Maximum term of Options Granted	Options and RSU shall continue to have remaining vesting period and exercise period of corresponding outstanding options/RSU of ABFRL.
f.	Sources of Shares	Secondary (trust route)
g	Variation in terms of options	Not applicable

ii. **Method used for Accounting of ESOP**: 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 disclose:** Not applicable

iv. Option/PSU movements during the year:

Sr. No.	Particulars	ABLBL ESOS
1	No. of Options outstanding at the beginning of the year	Nil
2	No. of Options/PSU Granted during the year/Options transferred due to the Demerger Scheme	32,48,416 Options 6,69,358 RSU
3	No. of Options Forfeited/Lapsed during the year	51,509 Options - RSU
4	No. of Options Vested during the year	31,96,907 Options 6,69,358 RSU
5	No. of Options Exercised during the year	16,277 Options 68,931 RSU

6	No. of Shares arising as a result of exercise of options/RSU	85,208 Shares
7	Money realized by exercise of options during FY 2025-26	Rs. 23,65,059.23 (Received in ABFRL Trust)
8	Loan repaid by the trust during the year from the exercise price received	Not applicable (Loan repaid by ABFRL)
9	No. of Options outstanding at the end of the year	31,80,630 Options 6,00,427 PSU
10	No. of Options exercisable at the end of the year	Nil

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.** Refer Note no. 42 of Standalone Accounts attached to the Annual Report.

vi. Employee-wise details of Options Granted during FY 2025-26:

a. Senior managerial personnel:

Name of the Employee	Designation	Options granted during the year	Exercise Price
Ashish Dikshit	Managing Director	6,92,664 Options 1,67,628 RSU	Rs. 116.8, Rs. 151.59, Rs. 222.59 for options Rs. 6.73 for RSU
Vishak Kumar	Deputy Managing Director and CEO	3,04,546	Rs. 116.8, Rs. 151.59 for options
Jacob John	CEO Emerging business	63,823 Options 14,683 RSU	Rs. 185.14 and Rs. 110.44 for options, Rs. 6.73 for RSU
Puneet Malik	CEO Innerwear Business	96,550 Options 14,683 RSU	Rs. 185.14 and Rs. 151.59 for options Rs. 6.73 for RSU
Narahari N.	Chief Operating Officer Central Sourcing	38,096 Options	Rs. 159.59 and Rs. 116.8

b. Employees who were granted, during any one year, options amounting to 5% or more of the options granted during the year:

Name of the Employee	Designation	Options granted during the year	Exercise Price

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Ashish Dikshit	Managing Director	6,92,664 Options 1,67,628 RSU	Rs. 116.8, Rs. 151.59, Rs. 222.59 for options Rs. 6.73 for RSU
Vishak Kumar	Deputy Managing Director and CEO	3,04,546 Options	Rs. 116.8, Rs. 151.59 for 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: **Nil**

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: Binomial

Significant assumptions used to estimate the fair value of options:

Other information:

The weighted-average fair values of share price	The weighted-average share price at the date of exercise of options during the year was Rs. 142.01 for options and Rs. 121.96 for RSU.
Exercise Price	Ranging from Rs. 110.44 to 222.59
Expected Dividend	Nil
Expected Volatility	Ranging from 32.88 % to 39.62%
Expected option life	1.81 years options 2.48 years RSU
Risk-free interest rate	Ranging from 5.62% to 7.27%

a. **The method used and the assumptions made to incorporate the effects of expected early exercise:** Not applicable, as the Scheme does not provide for early exercise.

b. **How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility:** Expected volatility was computed based on details of historic share price. Volatility was calculated using standard deviation of daily change in stock price.

c. **Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition:** Nil

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Disclosure Pursuant to the Provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

A. Relevant disclosures in terms of the "Guidance Note on Accounting for Employee Share-based Payments" has been made in Notes to Accounts attached to the Annual Report.

B. Diluted Earnings Per Share (EPS) on issue of shares pursuant to all schemes of the Company calculated in accordance with (AS) 20 Earnings Per Share issued by ICAI has been made in **Note no. 42** of Standalone Accounts attached to the Annual Report.

C. The details of stock options as on 31st March, 2026 under the Aditya Birla Lifestyle Brands Limited Special Purpose Employee Stock Option Scheme ("***ABLBL ESOP Scheme 2017 & ABLBL TCNS ESOP Scheme***"):

i. The description of the existing scheme is summarized as under:

Sr. No.	Particulars	*ABLBL ESOP Scheme 2017 & ABLBL TCNS ESOP Scheme*
a.	Date of shareholders' approval	This Aditya Birla Lifestyle Brands Limited Special Purpose Employee Stock Option Scheme (ABLBL ESOP Scheme 2017 and ABLBL TCNS ESOP Scheme) has been formulated and approved by the Nomination and Remuneration Committee and the Board of Directors of the Company at its meeting held on May 23, 2025 pursuant to the effectiveness of the Scheme pursuant to the effectiveness of the Scheme of Arrangement amongst Aditya Birla Fashion and Retail Limited ("Demerged Company"/"ABFRL"), Aditya Birla Lifestyle Brands Limited (" "Resulting Company"/ "ABLBL"/ "Company") and their respective shareholders and creditors ("***Demerger Scheme***") as approved by the Hon'ble National Company Law Tribunal, Mumbai Bench on March 27, 2025, which has become effective as of the Effective Date i.e. May 1, 2025. ("Effective Date of Demerger").
b.	Total number of options approved	29,70,856

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c.	Vesting requirement	• All the unvested Options/RSUs yet to be vested under ABLBL ESOP Scheme 2017 & ABLBL TCNS ESOP Scheme shall continue to vest in the same manner and within the same remaining vesting period as mentioned in the Original Grant Letter issued under the relevant Demerged Company's Stock Option Scheme. • Provided that for determining the minimum Vesting Period required for Options/RSU's that may be granted by the Company under the ABLBL ESOP Scheme 2017 & ABLBL TCNS ESOP Scheme to the Eligible Employees, the period during which the Eligible Employee held corresponding Stock Options/RSU's granted under the Demerged Company Stock Options Scheme prior to the Grant of the Options/RSU's by the Company, shall be adjusted against the minimum vesting period required under this sub-clause, subject to the Applicable laws. • Provided further that in the event of Death or Permanent Incapacity of an Employee, the minimum Vesting Period shall not be applicable and in such instances, all the Unvested Options/RSU's shall vest in accordance with the provision of the Demerged Company Employee Stock Option Scheme. • Vesting options/RSU's would be subject to continued employment with the Company/ Subsidiary /AB Group. • If the Vesting Period as per the Original Grant Letter, is not fulfilled, then such Options/RSU's shall lapse and stand cancelled

d.	Exercise Price (Rs.) or Pricing Formula	Exercise price per option shall be determined by the Committee and set out in the revised grant letter, based on the fair and reasonable adjustments made to the option /RSU granted to the Eligible Employee under the Company's stock option scheme.
e.	Maximum term of Options Granted	Options and RSU shall continue to have remaining vesting period and exercise period of corresponding outstanding options/RSU of ABFRL.
f.	Sources of Shares	Dilution route
g.	Variation in terms of options	Not applicable

ii. **Method used for Accounting of ESOP**: 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 disclose:** Not applicable

iv. Option/PSU movements during the year:

Sr. No.	Particulars	ABLBL ESOS
1	No. of Options outstanding at the beginning of the year	Nil
2	No. of Options/PSU Granted during the year/Options transferred due to the Demerger Scheme	27,58,483 Options 2,12,373 RSU
3	No. of Options Forfeited/Lapsed during the year	1,34,225 Options Nil RSU
4	No. of Options Vested during the year	26,24,258 Options 2,12,373 RSU
5	No. of Options Exercised during the year	14,503 Options 2,12,373 RSU
6	No. of Shares arising as a result of exercise of options/RSU	2,26,876 Shares
7	Money realized by exercise of options during FY 2025-26	Rs. 38,09,805

8	Loan repaid by the trust during the year from the exercise price received	Not applicable
9	No. of Options outstanding at the end of the year	26,09,755 Options Nil RSU
10	No. of Options exercisable at the end of the year	26,09,755 Options Nil RSU

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.** Refer Note no. 42 of Standalone Accounts attached to the Annual Report.

vi. Employee-wise details of Options Granted during FY 2025-26:

a. Senior managerial personnel:

Name of the Employee	Designation	Options granted during the year	Exercise Price
Ashish Dikshit	Managing Director	1,12,548 Options 91048 RSU	Rs. 120 for Options Rs. 10 for RSU
Vishak Kumar	Deputy Managing Director and CEO	52,700 Options	Rs. 120
Puneet Malik	CEO Innerwear Business	15,531 Options	Rs. 120
Narahari N.	Chief Operating Officer Central Sourcing	9,003 Options	Rs. 120

b. Employees who were granted, during any one year, options amounting to 5% or more of the options granted during the year:

Name of the Employee	Designation	Options granted during the year	Exercise Price
Ashish Dikshit	Managing Director	1,12,548 Options 91048 RSU	Rs. 120 for Options Rs. 10 for RSU

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: **Nil**

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: Binomial

Significant assumptions used to estimate the fair value of options:

Other information:

The weighted-average fair values of share price	The weighted-average share price at the date of exercise of options during the year was Rs. 179.84 for 4,14,979 options, Rs. 130.17 for 23,43,504 options and Rs. 146.04 for RSU.
Exercise Price	Ranging from 55.50 to 58.30
Expected Dividend	Nil
Expected Volatility	Ranging from 32.88% to 39.62 %
Expected option life	0.45 years There are no RSU at the end of the year
Risk-free interest rate	Ranging from 5.62 % to 7.27 %

a. **The method used and the assumptions made to incorporate the effects of expected early exercise:** Not applicable, as the Scheme does not provide for early exercise.

b. **How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility:** Expected volatility was computed based on details of historic share price. Volatility was calculated using standard deviation of daily change in stock price.

c. **Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition:** Nil