

**Disclosures pursuant to Section 62 of the Companies Act, 2013 read with Rules made thereunder and details of the Scheme's as specified in Part F of Schedule – I of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (“SBEBASE Regulations”)**

- Relevant disclosures in terms of the accounting standards including the Guidance note on accounting for employee share-based payments issued by ICAI form part of the notes to the financial statements provided in this Annual Report.
- 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 form part of the notes to the financial statements provided in this Annual Report.
- **i. Grandeur Products Limited - Employee Stock Option Scheme II, 2016(GPLESOS II, 2016)**

Pursuant to the Scheme of amalgamation sanctioned by the Hon’ble National Company Law Tribunal, Bench at Hyderabad vide its order dated November 12, 2021, Grandeur Products Limited was merged with our Company Tierra Agrotech Limited.

Upon the Merger of Grandeur Products Limited with Tierra Agrotech Limited, the aforesaid scheme is continued as Scheme of Tierra Agrotech Limited.

**Details related to “Grandeur Products Limited - Employee Stock Option Scheme II, 2016 (GPLESOS II, 2016)**

S.No	Description	Grandeur Products Limited - Employee Stock Option Scheme II, 2016 (GPLESOS II, 2016)
1	Date of shareholders’ approval	8th November, 2016
2	Total number of options approved under ESOS.	7,50,000 options
3	Vesting requirements	After One year but not later than Two years from the date of grant of such Options.
4	Exercise price or pricing formula	The Exercise Price shall be equal to face value of shares i.e. `Rs.10 per Option (or) shall not be less than seventy five percent (75%) of the “Market Price” as per the ESOP Regulations (or) any other price as decided by the Nomination and Remuneration Committee.
5	Maximum term of options/shares granted.	Options granted under this GPLESOS II 2016 would Vest after One year but not later than Two years from the date of grant of such Options.
6	Source of shares (primary, secondary or combination)	Primary
7	Variation of terms of options/shares	Nil
8	Method used to account for ESOS/ESPS	Intrinsic value

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 on the date.*

### Option movement during the year

S. No.	Particulars	Details								
1.	Number of options/shares outstanding at the beginning of the year	-								
2.	Number of options/shares granted during the year	3,00,000								
3.	Number of options forfeited/lapsed during the year	-								
4.	Number of options vested during the year	-								
5.	Number of options exercised during the year	-								
6.	Number of shares arising as a result of exercise of options	-								
7.	Money realized by exercise of options (INR), if scheme is implemented directly by the company	-								
8.	Loan repaid by the Trust during the year from exercise price received	NA								
9.	Number of options outstanding at the end of the year	300,000								
10.	Number of options/Shares exercisable at the end of the year	-								
11.	Weighted-average exercise prices and weighted-average fair values of options if the options' exercise price either equals or exceeds or is less than the market price of the stock	NA								
12.	Employee wise details 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									
	<table><tr><th>Name of the employee</th><th>Designation</th><th>Number of options granted during FY 2024-25</th><th>Exercise price</th></tr><tr><td>Mr. Kishan Dumpeta</td><td>Chief Executive Officer</td><td>300,000*</td><td>Rs. 10 per option / Equity share</td></tr></table>		Name of the employee	Designation	Number of options granted during FY 2024-25	Exercise price	Mr. Kishan Dumpeta	Chief Executive Officer	300,000*	Rs. 10 per option / Equity share
Name of the employee	Designation	Number of options granted during FY 2024-25	Exercise price							
Mr. Kishan Dumpeta	Chief Executive Officer	300,000*	Rs. 10 per option / Equity share							
	b. Any other employee who receive a grant of options in any one year of option amounting to 5% or more of option granted during the year									

	Name of the employee	Designation	Number of options granted during FY 2024-25	Exercise price
	Mr. Kishan Dumpeta	Chief Executive Officer	300,000	Rs. 10 per option / Equity share
	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.			Not Applicable

A description of the method and significant assumptions used during the year to estimate the fair value of options- ***Not Applicable as on the date.***

*\*The Nomination and Remuneration Committee of the Board, at its meeting held on February 12, 2025, approved the grant of 300,000 stock options to Mr. Kishan Dumpeta, Chief Executive Officer of the Company, under the Grandeur Products Limited Employee Stock Option Scheme II, 2016 (GPL ESOP Scheme II, 2016), at a face value of ₹10/- per share. The said options shall vest in Mr. Kishan Dumpeta in a phased manner, subject to the performance of the Company, commencing from the financial year 2025–26, in accordance with the terms and conditions approved by the Nomination and Remuneration Committee from time to time.*

## **ii. Grandeur Employees Stock Purchase Scheme 2017” (“GPL-ESPS 2017”)-**

As you are aware, the Company “Grandeur Products Limited, during the FY 2016-17 had instituted an ESPS Scheme for the enduring benefits to its employees, under the name and style “Grandeur Products Limited - Employees Stock Purchase Scheme 2017.” A Trust under the name and style “Grandeur Products Limited Employees Welfare Trust” has also been formed in this regard. The Company, under the said Scheme, may grant an aggregate number of up to 750,000 equity shares of Rs. 10 each, in one or more tranches. Pursuant to the said Scheme, Grandeur Products Limited had issued and allotted 6,11,960 equity shares of face value of 10/- each at a price of Rs.10/- to Grandeur Products Limited Employees Welfare Trust (GPL Trust).

Pursuant to the Scheme of amalgamation sanctioned by the Hon’ble National Company Law Tribunal, Bench at Hyderabad vide its order dated November 12, 2021, Grandeur Products Limited was merged with our Company Tierra Agrotech Limited.

Upon the Merger of Grandeur Products Limited with Tierra Agrotech Limited, the aforesaid scheme is continued as Scheme of Tierra Agrotech Limited.

The GPL-ESPS 2017 shall be administered by the Board of Trustees of the Grandeur Products Limited Employees Welfare Trust (GPL Trust) under the supervision of the Nomination and Remuneration Committee.

## **Details related to “Grandeur Products Limited - Employees Stock Purchase Scheme 2017”**

**The following details on each ESPS under which allotments were made during the year:**

S.No.	Description	Grandeur Products Limited - Employees Stock Purchase Scheme 2017” (“GPL-ESPS 2017”)
1.	Date of shareholders’ approval	25th March, 2017
2.	Number of shares issued	Nil
3.	The price at which such shares are issued	Not Applicable, since no shares were issued during the year.

4.	Lock-in period	Not Applicable.
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**ii. The following details regarding allotment made under each ESPS, as at the end of the year:**

S. No.	Particulars	Details
1.	The details of the number of shares issued under ESPS	Nil*
2.	The price at which such shares are issued	Not Applicable
3.	Employee wise details of options granted to	
	a. “senior management” as defined under regulation 16(1)(d) of the Securities and Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015	Not Applicable
	b. Any other employee who receive a grant of options in any one year of option amounting to 5% or more of option granted during the year	Not Applicable
	c. Identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants & conversions) of the Company at the time of grant	Not Applicable
4.	Consideration received against the issuance of shares, if scheme is implemented directly by the company	Not Applicable
5.	Loan repaid by the Trust during the year from exercise price received	No Loan repayment has been received yet.

*\* During the year under review, Mr. Hari Singh Chauhan, Chief Executive officer of the Company has resigned from his position w.e.f October 31, 2024. Therefore, the 2,00,000 shares granted to Mr. Hari Singh Chauhan pursuant to Grandeur Products Limited Employee Stock Purchase Scheme has been revoked and cancelled and no shares were allotted to him during his tenure.*

**iii. Details related to Trust**

The following details, inter alia, in connection with transactions made by the Trust meant for the purpose of administering the “**Grandeur Products Limited - Employees Stock Purchase Scheme 2017**” under the regulations are to be disclosed:

**(i) General information on Grandeur Products Limited - Employees Stock Purchase Scheme 2017:**

<b>Sl No.</b>	<b>Particulars</b>	<b>Details</b>
1.	Name of the Trust	Grandeur Products Limited Employees Welfare Trust
2.	Details of the Trustee(s)	Mr. Jineshwar Kumar Sankhala & Mr. M.B. Suneel
3.	Amount of loan disbursed by company / any company in the group, during the year	Nil
4.	Amount of loan outstanding (repayable to company / any company in the group) as at the end of the year	Rs. 61,19,600/-
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	Nil
6.	Any other contribution made to the Trust during the year	Not Applicable

**(ii) Brief details of transactions in shares by the Trust:**

**(a) Number of shares held at the beginning of the year: 6,11,960**

**(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: Nil**

**(c) Number of shares transferred to the employees / sold along with the purpose thereof: Nil**

**(d) Number of shares held at the end of the year: 6,11,960**

**(iii) In case of secondary acquisition of shares by the Trust: Not Applicable**

By the Order of the Board  
**For Tierra Agrotech Limited**

Sd/-  
**Vijay Kumar Deekonda**  
Wholetime Director & CFO  
DIN :06991267

Sd/-  
**Simhadri Suryanarayana**  
Director  
DIN 01951750

Place: Hyderabad  
Date: 09.08.2025