

Ref. No.: AUSFB/SEC/2024-25/91

Date: May 10, 2024

To,

<b>National Stock Exchange of India Ltd.</b> Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai 400051, Maharashtra. NSE Symbol: AUBANK	<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001, Maharashtra. BSE Scrip Code: 540611, 957863, 957864, 958400, 959025, 974093, 974094, 974095, 974914, 974963, 975017 & 975038
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Dear Sir/Madam,

**Sub: Annual Secretarial Compliance Report pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**



Pursuant to Regulation 24A of the Listing Regulations read with SEBI Circular bearing Ref. No. CIR/CFD/CMD1/27/2019 dated February 08, 2019, we submit herewith the Annual Secretarial Compliance Report issued by M/s. V. M. & Associates, Practicing Company Secretaries, for the financial year ended on March 31, 2024.

This is for your information and record.

Thanking You,

Yours faithfully,

For AU SMALL FINANCE BANK LIMITED



**Manmohan Parnami**  
Company Secretary and Compliance Officer  
Membership No.: F9999  
[investorrelations@aubank.in](mailto:investorrelations@aubank.in)

Encl.: As above

**Registered Office**

**AU SMALL FINANCE BANK LIMITED**  
19-A Dhuleshwar Garden, Ajmer Road,  
Jaipur - 302001, Rajasthan, India  
Phone: +91 141 4110060/61, Fax: +91 141 4110090  
CIN: L36911RJ1996PLC011381

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**Secretarial Compliance Report**  
**of**  
**AU Small Finance Bank Limited**  
For the year ended March 31, 2024

We M/s V. M. & Associates, Company Secretaries have examined:

- (a) all the documents and records made available to us and explanation provided by **AU Small Finance Bank Limited** ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended March 31, 2024 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (**Not applicable to the Listed Entity during the Review Period**);
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not applicable to the Listed Entity during the Review Period**)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;



- (i) Securities and Exchange Board of India (Bankers to an Issue) Regulations, 1994 and circulars/ guidelines issued thereunder;  
 (j) Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder:  
 (b) The listed entity has taken the following actions to comply with the observations made in previous reports: **Not Applicable, as there being no observation in previous reports:**  
 (c) We hereby report that, during the Review Period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/ No/ NA)	Observations/ Remarks by PCS
1.	<b>Secretarial Standards:</b> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	---
2.	<b>Adoption and timely updation of the Policies:</b> (a) All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity; (b) All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per the regulations/ circulars/ guidelines issued by SEBI.	Yes	---
3.	<b>Maintenance and disclosures on Website:</b> (a) The Listed entity is maintaining a functional website; (b) Timely dissemination of the documents/ information under a separate section on the website; (c) Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs	Yes	---





	to the relevant document(s)/ section of the website.		
4.	<b>Disqualification of Director:</b> None of the Director of the listed entity are disqualified under Section 164 of Companies Act, 2013.	Yes	---
5.	<b>Details related to Subsidiaries of listed entities:</b> (a) Identification of material subsidiary companies; (b) Requirements with respect to disclosure of material as well as other subsidiaries.	NA	The Listed Entity does not have any subsidiary
6.	<b>Preservation of Documents:</b> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under the LODR Regulations.	Yes	---
7.	<b>Performance Evaluation:</b> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	---
8.	<b>Related Party Transactions:</b> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions;	Yes	---
	(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit committee.	N.A.	The Listed Entity has obtained prior approval of Audit Committee for all Related Party transactions
9.	<b>Disclosure of events or information:</b> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the LODR Regulations within the time limits prescribed thereunder.	Yes	---
10.	<b>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	---
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b> No action(s) taken against the listed entity/ its	NA	There was no action taken either by





	promoters/directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.		SEBI or Stock Exchanges
12.	<b><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></b> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	There was no resignation of statutory auditors in the Listed entity during the review period. Further the Listed Entity does not have any material subsidiary.
13.	<b><u>No additional non-compliances observed:</u></b> No additional non-compliance observed for any of the SEBI regulation/ circular/guidance note etc. except as reported above	NA	There was no non-compliance observed in the listed entity


Place: Jaipur

Date: April 24, 2024

UDIN: F003355F000229262

For V. M. & Associates  
Company Secretaries  
(ICSI Unique Code P1984RJ039200)  
PR 5447 / 2024



  
CS Manoj Maheshwari  
Partner  
Membership no.: FCS 3355  
C P No.: 1971