

ESOP disclosures for the Financial Year 2025-26 pursuant to Regulation 14 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

Sr. No.	Particulars	Status of compliance
A.	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 this regard from time to time.	Details are covered under Point F of Schedule 17 - Notes to Accounts of the financial statements in the Bank's Annual Report 2025-26.
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.	Rs. 35.01 per share
C.	Details related to ESOS	
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 (b) Total number of options approved under ESOS (c) Vesting requirements (d) Exercise price or pricing formula (e) Maximum term of options granted (f) Source of shares (primary, secondary or combination) (g) Variation in terms of options	Details are covered under Point J. "Employee Stock Option Schemes" of the Board Report in the Bank's Annual Report 2025-26.
ii.	Method used to account for ESOS - Intrinsic or fair value	The Bank had earlier adopted the intrinsic value method for valuation of employee stock options granted to all employees except WTD, MRTs and Control Function for whom the fair value method was followed. With effect from April 1, 2024, the Bank has adopted the fair value method for valuation of employee stock options granted to all the employees.
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.	Details are covered under Point J. "Employee Stock Option Schemes" of the Board Report in the Bank's Annual Report 2025-26.
iv.	Option movement during the year (For each ESOS) Particulars 1. Number of options outstanding at the beginning of the period 2. Number of options granted during the year 3. Number of options forfeited / lapsed during the year	Details are covered under Point J. "Employee Stock Option Schemes" of the Board Report in the Bank's Annual Report 2025-26.

Registered Office

AU SMALL FINANCE BANK LIMITED
19-A Dhuleshwar Garden, Ajmer Road,
Jaipur - 302001, Rajasthan, India
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Sr. No.	Particulars	Status of compliance												
	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 9. Number of options outstanding at the end of the year 10. Number of options exercisable at the end of the year													
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.	Weighted-average exercise prices are covered under Point J. “Employee Stock Option Schemes” of the Board Report in the Bank’s Annual Report 2025-26. Weighted-average fair values of options granted during FY 2025-26 are as follows: <table><tr><th>Scheme</th><th>Amount (in Rs.)</th></tr><tr><td>ESOP 2015 PLAN-B</td><td>730.87</td></tr><tr><td>ESOP 2016</td><td>355.90</td></tr><tr><td>ESOP 2018</td><td>355.90</td></tr><tr><td>ESOP 2020</td><td>355.90</td></tr><tr><td>ESOP 2023</td><td>358.88</td></tr></table>	Scheme	Amount (in Rs.)	ESOP 2015 PLAN-B	730.87	ESOP 2016	355.90	ESOP 2018	355.90	ESOP 2020	355.90	ESOP 2023	358.88
Scheme	Amount (in Rs.)													
ESOP 2015 PLAN-B	730.87													
ESOP 2016	355.90													
ESOP 2018	355.90													
ESOP 2020	355.90													
ESOP 2023	358.88													
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 reg. 16(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 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.	a. The details are given in “Annexure-A” b. Nil c. 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:													
(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;	Details are covered under Point J. “Employee Stock Option Schemes” of the Board Report in the Bank’s Annual Report 2025-26.												

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(b)	the method used and the assumptions made to incorporate the effects of expected early exercise;	Not Applicable
(c)	how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	Expected volatility has been estimated based on historical share price volatility derived from daily closing prices over a period consistent with the life of the options. The volatility has been computed using the annualized standard deviation of continuously compounded returns.
(d)	whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	Stock price and risk-free interest rate inputs are based on market data as of the grant date. Dividend yield is estimated based on historical trends. The expected life of options is derived from the vesting period and exercise period at the time of valuation.
	Disclosures in respect of grants made in three years prior to IPO under each ESOS (i) 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.	Not Applicable
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	Not Applicable
	(i) General information on all schemes	
S. No.	Particulars	Status of Compliance
1.	Name of the Trust	NA
2.	Details of the Trustee(s)	NA
3.	Amount of loan disbursed by company / any company in the group, during the year	NA
4.	Amount of loan outstanding (repayable to company / any company in the group) as at the end of the year	NA
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	NA
6.	Any other contribution made to the Trust during the year	NA

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Sr. No.	Particulars	Status of compliance
	(ii) Brief details of transactions in shares by the Trust	
	(a) Number of shares held at the beginning of the year;	Not Applicable
	(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;	
	(c) Number of shares transferred to the employees / sold along with the purpose thereof;	
	(d) Number of shares held at the end of the year.	
	(iii) In case of secondary acquisition of shares by the Trust	
	Number of shares	Not Applicable
	Held at the beginning of the year	
	Acquired during the year	
	Sold during the year	
	Transferred to the employees during the year	
	Held at the end of the year	

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Annexure-A

**Details of stock options granted to Key Managerial Personnels (KMPs)
during the financial year ended on March 31, 2026**

S. No.	Employee Name	Designation	ESOP Scheme	Exercise Price (in Rs.)	No. of Options granted
1.	Mr. Uttam Tibrewal	Executive Director & Deputy CEO	ESOP-2023	830.00	43,006
2.	Mr. Gaurav Jain*	Interim Chief Financial Officer	ESOP 2016	653.00	30,728
3.	Late Mr. Vimal Jain	Chief Financial Officer	ESOP 2015 Plan-B	16.69	10,000
			ESOP-2020	653.00	69,000
4.	Mr. Manmohan Parnami	Company Secretary	ESOP-2023	653.00	30,000

*Mr. Gaurav Jain was appointed as Chief Financial Officer ("CFO") of the Bank with effect from April 27, 2026.

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