

Ref No: 13/SE/CS/DEC/2023-24

Date: December 29, 2023

To,

Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	Listing & Compliance Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor Plot No.C/1, “G” Block Bandra- Kurla Complex Bandra(E), Mumbai- 400051
BSE Scrip Code: 544020	NSE Symbol: ESAFSFB

Dear Sir / Madam,

Sub: Appointment of Joint Statutory Auditors of ESAF Small Finance Bank Limited

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and in continuation to our letter dated December 04, 2023, we wish to inform you that the shareholders of the Bank in the 07th Annual General Meeting of the Bank held on December 29, 2023, has approved the appointment of M/s. Kirtane and Pandit, Chartered Accountants (Firm Registration Number: 105215W/ W100057), as one of the Joint Statutory Auditors of the Bank to hold the office for a period of three financial years, from the conclusion of the 07th Annual General Meeting until the conclusion of the 10th Annual General Meeting of the Bank, subject to the approval of the Reserve Bank of India to be obtained by the Bank for the Financial Year 2024-25 and Financial Year 2025-26.

We wish to further inform that the tenure of M/s. Deloitte Haskins and Sells., Chartered Accountants (Firm Registration Number 117365W), as Joint Statutory Auditor of the Bank, has expired with the conclusion of 07th Annual General Meeting for the Financial Year 2022-23 which was held and concluded today i.e. December 29, 2023.

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 are annexed herewith as **Annexure-1** and **Annexure-2**.

ESAF SMALL FINANCE BANK LIMITED

RBI License No.: MUM 124, CIN: U65990KL2016PLC045669

Registered & Corporate Office: ESAF Small Finance Bank Limited, Building No. VII/83/B, ESAF Bhavan, Mannuthy, Thrissur - Palakkad National Highway, Thrissur - 680 651, Kerala.

Ph. No: 0487 7123456, 123457, Email: customercare@esafbank.com www.esafbank.com

The intimation is also made available on the website of the Bank at www.esafbank.com.

Requesting you to take the same into your records.

Thanking you.

Yours faithfully,

For ESAF Small Finance Bank Limited

Ranjith Raj. P
Company Secretary and Compliance Officer
Membership No. A 30388

Annexure-1

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Part A Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Completion of tenure of M/s. Deloitte Haskins and Sells, Chartered Accountants (Firm Registration number 117365W)

Sl. No.	Particulars	Details
1	Name of the Auditor	M/s. Deloitte Haskins & Sells, Chartered Accountants (Firm Registration number 117365W)
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Completion of tenure at the expiry of 07 th Annual General Meeting of the Bank in accordance with the provisions of Companies Act, 2013.
3	Effective date of change	Completion of tenure with effect from conclusion of 07 th AGM dated December 29, 2023
4	Brief Profile	NA
5	Disclosure of relationships between Directors.	NA

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Annexure-2

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Part-A Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Appointment of M/s. Kirtane and Pandit, Chartered Accountants (Firm Registration Number: 105215W/ W100057) as Joint Statutory Auditor

Sl. No.	Particulars	Details
1	Name of the Statutory Auditor	M/s. Kirtane and Pandit, Chartered Accountants (Firm Registration Number: 105215W/ W100057)
2	Reason for change viz. appointment, resignation, removal, death or otherwise	<p>Appointment as one of the Joint Statutory Auditors of the Bank.</p> <p>The shareholders of the Bank in the 07th AGM held on December 29, 2023 had approved the appointment of M/s. Kirtane and Pandit, Chartered Accountants (Firm Registration Number: 105215W/ W100057) as one of the Joint Statutory Auditors in place of the retiring Joint Statutory Auditor M/s. Deloitte Haskins & Sells, Chartered Accountants, to hold the office for a period of three financial years, from the conclusion of the 07th Annual General Meeting until the conclusion of the 10th Annual General Meeting of the Bank, subject to the approval of the Reserve Bank of India to be obtained by the Bank for the Financial Year 2024-25 and Financial Year 2025-26.</p>
3	Date of appointment and term of appointment;	For a period of three financial years, from the conclusion of the 07 th Annual General Meeting until the conclusion of the 10 th Annual General Meeting of the Bank, subject to the approval of the Reserve Bank of India to be obtained by the Bank for the Financial Year 2024-25 and Financial Year 2025-26.
4	Brief Profile	M/s. Kirtane and Pandit, is a Chartered Accountant firm having vast experience

		in Auditing, Finance, Taxation, Assurance, Risk Management, Forensic Audit, Business Process Improvement, Regulatory Services. M/s. Kirtane and Pandit is engaged in statutory audits of some of the large companies in various sectors, including BFSI.
5	Disclosure of relationships between Directors (in case of appointment of directors)	Unrelated to Directors and KMPs