## AADHAR HOUSING FINANCE LIMITED CIN U66010KA1990PLC011409

Summary of Material accounting policies and other explanatory information

Name of entity	employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities, though profession tax have not generally been regularly deposited with the appropriate authorities and there have been significant delays in a large number of cases. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.  Clause vii(b)  According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute except for the following:  Name of Nature of Gross Amount Period Forum where					
	the statute	dues	Amount (₹ in Lakhs)	paid under Protest (₹ in Lakhs)	to which the amount relates	dispute is pending
	Income Tax Act, 1961	Income Tax	4.46	4.46	AY 17- 18	Commissioner of Income Tax (Appeals)
	Finance Act, 1994	Service Tax	19.96	-	October 2016 to June 2017	Show cause cum demand notice
	Name of entity	employees's duty of exciapplicable, authorities, twith the appropriate authorities of excess applicable, authorities, twith the appropriate authorities of excess authorities, twith the appropriate authorities of excess a	employees' state insurance duty of excise, value accapplicable, have general authorities, though profess with the appropriate authorities authorities authorities. Further were outstanding at the year date they became payable.  Clause vii(b)  According to the informate dues referred in sub-class appropriate authorities on the statute. Nature of the statute dues.  Income Tax Act, 1961  Finance Service	employees' state insurance, incomeduty of excise, value added tax, capplicable, have generally been rauthorities, though profession tax havith the appropriate authorities and to number of cases. Further, no undiswere outstanding at the year-end for date they became payable.  Clause vii(b)  According to the information and expendence of the statute	employees' state insurance, income-tax, sales-tax duty of excise, value added tax, cess and othe applicable, have generally been regularly definition authorities, though profession tax have not gene with the appropriate authorities and there have be number of cases. Further, no undisputed amount were outstanding at the year-end for a period of redate they became payable.  Clause vii(b)  According to the information and explanations give dues referred in sub-clause (a) which have reappropriate authorities on account of any dispute of the statute dues  Name of Nature of Gross Amount paid under Lakhs)  Income Income Amount Protest (₹ in Lakhs)  Income Tax Act, Tax  1961  Finance Service 19.96	employees' state insurance, income-tax, sales-tax, service ta duty of excise, value added tax, cess and other material applicable, have generally been regularly deposited wi authorities, though profession tax have not generally been with the appropriate authorities and there have been significated number of cases. Further, no undisputed amounts payable were outstanding at the year-end for a period of more than state they became payable.  Clause vii(b)  According to the information and explanations given to us, the dues referred in sub-clause (a) which have not been of appropriate authorities on account of any dispute except for the statute dues Amount (₹ in Lakhs) Period to which the protest (₹ in Lakhs) relates  Income Income 4.46 4.46 AY 17-18  Income Income 4.46 4.46 AY 17-18  Finance Service 19.96 - October 2016 to June

## 2.2 Going Concern

These restated consolidated financial statements have been prepared on a going concern basis.

## 2.3 Historical cost convention

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. The restated consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. The measurement and/ or disclosure in these restated consolidated financial statements has been accordingly determined except for share based payment transactions, leasing transactions and certain other transactions that are required to be valued in accordance with Ind AS 102, Ind AS 116 and Ind AS 36, respectively.

## 2.4 Basis of Consolidation

The Group consolidates all entities which are controlled by it.