

**AADHAR HOUSING FINANCE LIMITED**  
CIN U66010KA1990PLC011409

**Restated consolidated statement of changes in equity**

**a) Equity share capital**

Particulars	(₹ in Million)
<b>Balance as at April 1, 2020</b>	<b>394.6</b>
<b>Changes in equity share capital during the year</b>	
Share issued on ESOP / ESARs Allotment	0.2
Bonus Share issued	3,552.8
<b>Balance as at March 31, 2021</b>	<b>3,947.6</b>
<b>Balance as at April 1, 2021</b>	<b>3,947.6</b>
<b>Changes in equity share capital during the year</b>	
Changes in equity share capital during the period	-
<b>Balance as at March 31, 2022</b>	<b>3,947.6</b>
<b>Balance as at April 1, 2022</b>	<b>3,947.6</b>
Changes in equity share capital during the period	-
<b>Balance as at December 31, 2022</b>	<b>3,947.6</b>
<b>Balance as at April 1, 2022</b>	<b>3,947.6</b>
Changes in equity share capital during the period	-
<b>Balance as at March 31, 2023</b>	<b>3,947.6</b>
<b>Balance as at April 1, 2023</b>	<b>3,947.6</b>
Changes in equity share capital during the period	-
<b>Balance as at December 31, 2023</b>	<b>3,947.6</b>

**b) Other equity**

Particulars	Capital reserve on amalgamation	Securities premium	Statutory reserve	Debenture redemption reserve	General reserve	Employees stock option outstanding	Retained earnings	Total
<b>Balance as at April 1, 2020</b>	<b>0.6</b>	<b>16,933.5</b>	<b>1,926.4</b>	<b>1,691.0</b>	<b>726.7</b>	<b>11.4</b>	<b>1,789.1</b>	<b>23,078.7</b>
Profit for the year	-	-	-	-	-	-	3,401.3	3,401.3
Other comprehensive income	-	-	-	-	-	-	3.3	3.3
Transfer of securities premium on exercise of ESOPs / ESARs	-	0.4	-	-	-	(0.4)	-	-
Utilisation of securities premium on allotment of bonus Shares	-	(3,552.8)	-	-	-	-	-	(3,552.8)
Expenses on allotment of bonus shares	-	(11.1)	-	-	-	-	-	(11.1)
Transferred to general reserve	-	-	-	-	200.2	(0.2)	(200.0)	-
Transferred to statutory reserve	-	-	682.7	-	-	-	(682.7)	-
Employee stock option outstanding	-	-	-	-	-	61.2	-	61.2
<b>Balance as at March 31, 2021</b>	<b>0.6</b>	<b>13,370.0</b>	<b>2,609.1</b>	<b>1,691.0</b>	<b>926.9</b>	<b>72.0</b>	<b>4,311.0</b>	<b>22,980.6</b>
<b>Balance as at April 1, 2021</b>	<b>0.6</b>	<b>13,370.0</b>	<b>2,609.1</b>	<b>1,691.0</b>	<b>926.9</b>	<b>72.0</b>	<b>4,311.0</b>	<b>22,980.6</b>
Profit for the period	-	-	-	-	-	-	4,448.5	4,448.5
Other comprehensive income	-	-	-	-	-	-	13.5	13.5
Transferred to general reserve	-	-	-	-	435.0	-	(435.0)	-
Transferred to statutory reserve	-	-	890.4	-	-	-	(890.4)	-
Employee stock option outstanding	-	-	-	-	-	76.7	-	76.7
<b>Balance as at March 31, 2022</b>	<b>0.6</b>	<b>13,370.0</b>	<b>3,499.5</b>	<b>1,691.0</b>	<b>1,361.9</b>	<b>148.7</b>	<b>7,447.6</b>	<b>27,519.3</b>
<b>Balance as at April 1, 2022</b>	<b>0.6</b>	<b>13,370.0</b>	<b>3,499.5</b>	<b>1,691.0</b>	<b>1,361.9</b>	<b>148.7</b>	<b>7,447.6</b>	<b>27,519.3</b>
Profit for the period	-	-	-	-	-	-	4,040.6	4,040.6
Other comprehensive income	-	-	-	-	-	-	7.7	7.7
Employee stock option outstanding	-	-	-	-	-	42.2	-	42.2
<b>Balance as at December 31, 2022</b>	<b>0.6</b>	<b>13,370.0</b>	<b>3,499.5</b>	<b>1,691.0</b>	<b>1,361.9</b>	<b>190.9</b>	<b>11,495.9</b>	<b>31,609.8</b>
<b>Balance as at April 1, 2022</b>	<b>0.6</b>	<b>13,370.0</b>	<b>3,499.5</b>	<b>1,691.0</b>	<b>1,361.9</b>	<b>148.7</b>	<b>7,447.6</b>	<b>27,519.3</b>
Profit for the period	-	-	-	-	-	-	5,447.6	5,447.6
Other comprehensive income	-	-	-	-	-	-	5.8	5.8
Transferred to general reserve	-	-	-	-	545.0	-	(545.0)	-
Transferred to statutory reserve	-	-	1,090.0	-	-	-	(1,090.0)	-
Employee stock option outstanding	-	-	-	-	-	56.3	-	56.3
<b>Balance as at March 31, 2023</b>	<b>0.6</b>	<b>13,370.0</b>	<b>4,589.5</b>	<b>1,691.0</b>	<b>1,906.9</b>	<b>205.0</b>	<b>11,266.0</b>	<b>33,029.0</b>
<b>Balance as at April 1, 2023</b>	<b>0.6</b>	<b>13,370.0</b>	<b>4,589.5</b>	<b>1,691.0</b>	<b>1,906.9</b>	<b>205.0</b>	<b>11,266.0</b>	<b>33,029.0</b>
Profit for the period	-	-	-	-	-	-	5,478.8	5,478.8
Other comprehensive income	-	-	-	-	-	-	2.6	2.6
Employee stock option outstanding	-	-	-	-	-	33.6	-	33.6
<b>Balance as at December 31, 2023</b>	<b>0.6</b>	<b>13,370.0</b>	<b>4,589.5</b>	<b>1,691.0</b>	<b>1,906.9</b>	<b>238.6</b>	<b>16,747.4</b>	<b>38,544.0</b>

Retained earnings includes remeasurement of defined benefit plans accumulated loss (net of tax) of ₹ 0.9 Million as at December 31, 2023, ₹ 1.6 Million as at December 31, 2022, ₹ 3.5 Million as at March 31, 2023, ₹ 9.3 Million as at March 31, 2022 and ₹ 22.8 Million as at March 31, 2021.

The accompanying notes form an integral part of the restated consolidated financial information  
In terms of our report of even date attached.

For **Walker Chandiok & Co LLP** For **Kirtane & Pandit LLP**  
Chartered Accountants Chartered Accountants  
ICAI Firm Registration No: 001076N/N500013 ICAI Firm Registration No: 105215W/W100057

For and on behalf of the Board of Directors

**Manish Gujral**  
Partner  
Membership No.: 105117

**Sandeep D Welling**  
Partner  
Membership No.: 044576

**Deo Shankar Tripathi**  
Executive Vice-Chairman  
DIN 07153794

**Rishi Anand**  
Managing Director & CEO  
DIN 02303503

Place: Mumbai  
Date: April 15, 2024

Place: Mumbai  
Date: April 15, 2024

**Rajesh Viswanathan**  
Chief Financial Officer

**Harshada Pathak**  
Company Secretary