

3. *Earnings per shares (EPS) calculation is in accordance with the notified Indian Accounting Standard (Ind AS) 33 'Earnings per share' prescribed by the Companies (Indian Accounting Standards) Rules, 2015.*
4. *The amounts disclosed above are based on the Restated Consolidated Financial Information.*
5. *Restated net worth means the aggregate value of the paid-up share capital of our Company and other equity excluding capital reserve on amalgamation as per Restated Consolidated Financial Information.*
6. *EBIDTA stands for earnings before interest, taxes, depreciation and amortisation and exceptional items.*

The audited standalone financial statements of our Company as at and for the year ended March 31, 2023, March 31, 2022, and March 31, 2021 and the reports thereon dated May 16, 2023, May 16, 2022 and May 6, 2021 respectively ("**Audited Financial Statements**") are available at <https://aadharhousing.com/investor-relations/offer-documents>. Our Company is providing a link to this website solely to comply with the requirements specified in the SEBI ICDR Regulations. The Audited Financial Statements do not constitute, (i) a part of this Red Herring Prospectus; or (ii) a prospectus, a statement in lieu of a prospectus, an offering circular, an offering memorandum, an advertisement, an offer or a solicitation of any offer or an offer document to purchase or sell any securities under the Companies Act, the SEBI ICDR Regulations, or any other applicable law in India or elsewhere in the world. The Audited Financial Statements should not be considered as part of information that any investor should consider to subscribe for or purchase any securities of our Company, or any entity in which it or its shareholders have significant influence (collectively, the "**Group**") and should not be relied upon or used as a basis for any investment decision. None of the Group or any of its advisors, nor any Book Running Lead Managers or the Promoter Selling Shareholder, nor any of their respective employees, directors, affiliates, agents or representatives accept any liability whatsoever for any loss, direct or indirect, arising from any information presented or contained in the Audited Financial Statements, or the opinions expressed therein.

RELATED PARTY TRANSACTIONS

For details of the related party transactions, as per the requirements under applicable Accounting Standards, i.e., Ind AS 24 'Related Party Disclosures' for as at and for the nine months ended December 31, 2023 and December 31, 2022, and for the years ended March 31, 2023, March 31, 2022, and March 31, 2021 and as reported in the Restated Consolidated Financial Information, see "*Restated Consolidated Financial Information – Notes to Restated Consolidated Financial Information – Note 44 a) Related Party Transactions*" on page 316.