

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

As at December 31, 2023

(₹ in Million)

Particulars	Fair Value Hierarchy	Fair Value			Carrying Value		
		FVTPL	FVTOCI	Amortised cost	FVTPL	FVTOCI	Amortised cost
Financial assets							
Investments							
- Equity instruments	Level 1	0.6	-	-	0.6	-	-
- Mutual funds	Level 1	37.0	-	-	37.0	-	-
- Government securities	Level 2	-	-	4,457.9	-	-	4,510.0
9.80% NCD Jaipur Vidyut Vitran Nigam Ltd Face Value of Rs 1,00,000/- each	Level 1	-	-	169.8	-	-	159.1
Financial liabilities							
Debt securities	Level 1	-	-	219.2	-	-	210.4
Debt securities	Level 3	-	-	23,308.2	-	-	23,207.0

As at December 31, 2022

(₹ in Million)

Particulars	Fair Value Hierarchy	Fair Value			Carrying Value		
		FVTPL	FVTOCI	Amortised cost	FVTPL	FVTOCI	Amortised cost
Financial assets							
Investments							
- Equity instruments	Level 1	0.2	-	-	0.2	-	-
- Mutual funds	Level 1	-	-	-	-	-	-
- Government securities	Level 2	-	-	3,885.2	-	-	3,986.9
9.80% NCD Jaipur Vidyut Vitran Nigam Ltd Face Value of Rs 1,00,000/- each	Level 1	-	-	205.2	-	-	176.2
Financial liabilities							
Debt securities	Level 1	-	-	713.3	-	-	707.1
Debt securities	Level 3	-	-	22,979.0	-	-	22,887.3

As at March 31, 2023

(₹ in Million)

Particulars	Fair Value Hierarchy	Fair Value			Carrying Value		
		FVTPL	FVTOCI	Amortised cost	FVTPL	FVTOCI	Amortised cost
Financial assets							
Investments							
- Equity instruments	Level 1	0.3	-	-	0.3	-	-
- Mutual funds	Level 1	11.6	-	-	11.6	-	-
- Government securities	Level 2	-	-	4,338.1	-	-	4,427.7
9.80% NCD Jaipur Vidyut Vitran Nigam Ltd	Level 1	-	-	164.2	-	-	154.4