

Notes to restated consolidated financial information

Particulars	As at April 1, 2022	Charged to Profit and Loss	Charged to OCI	As At December 31, 2022
Deferred tax liabilities				
Fair value on amalgamation	78.0	(38.0)	-	40.0
Net gain on derecognition of financial instruments under amortised cost category	581.5	81.3	-	662.8
	659.5	43.3	-	702.8
Deferred tax assets				
On difference between book balance and tax balance of assets	11.8	(3.3)	-	8.5
On account of impairment on financial instruments	397.9	40.8	-	438.7
On account of provision for employee benefits	32.4	16.9	(2.6)	46.7
Others	67.1	(5.8)	-	61.3
	509.2	48.6	(2.6)	555.2
Net deferred tax (assets)/liabilities	150.3	(5.3)	2.6	147.6

(₹ in Million)				
Particulars	As at April 1, 2022	Charged to Profit and Loss	Charged to OCI	As At March 31, 2023
Deferred tax liabilities				
Fair value on amalgamation	78.0	(39.0)	-	39.0
Net gain on derecognition of financial instruments under amortised cost category	581.5	28.0	-	609.5
	659.5	(11.0)	-	648.5
Deferred tax assets				
On difference between book balance and tax balance of assets	11.8	(0.3)	-	11.5
On account of impairment on financial instruments	397.9	30.1	-	428.0
On account of provision for employee benefits	32.4	13.6	(2.0)	44.0
Others	67.1	6.1	-	73.2
	509.2	49.5	(2.0)	556.7
Net deferred tax (assets)/liabilities	150.3	(60.5)	2.0	91.8

(₹ in Million)				
Particulars	As at April 01, 2021	Charged to Profit and Loss	Charged to OCI	As at March 31, 2022
Deferred tax liabilities				
Fair value on amalgamation	117.0	(39.0)	-	78.0
Net gain on derecognition of financial instruments under amortised cost category	507.3	74.2	-	581.5
	624.3	35.2	-	659.5
Deferred tax assets				
On difference between book balance and tax balance of assets	11.3	0.5	-	11.8
On account of impairment on financial instruments	349.3	48.6	-	397.9
On account of provision for employee benefits	30.5	6.3	(4.4)	32.4
Others	57.9	9.2	-	67.1
	449.0	64.6	(4.4)	509.2
Net deferred tax (assets)/liabilities	175.3	(29.4)	4.4	150.3

(₹ in Million)				
Particulars	As at April 01, 2020	Charged to Profit and Loss	Charged to OCI	As at March 31, 2021
Deferred tax liabilities				
On difference between book balance and tax balance of assets	156.0	(39.0)	-	117.0
Fair value on amalgamation	451.3	56.0	-	507.3
Net gain on derecognition of financial instruments under amortised cost category	607.3	17.0	-	624.3
Deferred tax assets				
On difference between book balance and tax balance of assets	8.5	2.8	-	11.3
On account of impairment on financial instruments	297.7	51.6	-	349.3
On account of provision for employee benefits	22.4	9.4	(1.3)	30.5
Others	93.9	(36.0)	-	57.9
	422.5	27.8	(1.3)	449.0
Net deferred tax (assets)/liabilities	184.8	(10.8)	1.3	175.3

22. Other non-financial liabilities

(₹ in Million)					
Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
Advance from Customers	18.6	12.5	25.6	29.8	60.4
Statutory dues	158.2	79.0	94.3	82.2	42.9
Others	41.3	109.0	88.7	79.2	62.3
Total	218.1	200.5	208.6	191.2	165.6

23. Equity share capital

(₹ in Million)					
Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
Authorised share capital					
Equity shares of Rs 10 each	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0
Issued share capital					
Equity shares of Rs 10 each	3,947.6	3,947.6	3,947.6	3,947.6	3,947.6
Subscribed and paid up capital					
Equity shares of Rs 10 each	3,947.6	3,947.6	3,947.6	3,947.6	3,947.6
Total	3,947.6	3,947.6	3,947.6	3,947.6	3,947.6

Number of Shares

Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
Authorised share capital					
Equity shares of Rs 10 each	50,00,00,000	50,00,00,000	50,00,00,000	50,00,00,000	50,00,00,000
Issued share capital					
Equity shares of Rs 10 each	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970
Subscribed and paid up capital					
Equity shares of Rs 10 each	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
Equity shares at the beginning of the period	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970	3,94,64,898
Add: Shares issued during the period	-	-	-	-	35,52,79,473
Bonus Issue allotment during the period*	-	-	-	-	-
Preferential Allotment during the period	-	-	-	-	-
Right Issue Allotment during the period	-	-	-	-	-
Allotment under ESOP/ESAR during the period	-	-	-	-	10,599
Equity shares at the end of the period	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970

*Includes allotment of 26,100 bonus shares pertaining to existing shareholders holding shares in physical mode, allotment of same is pending on account of conversion of physical shares into demat mode.