

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

- 57.** None of the entities in the Group have been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 58.** The Group has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.
- 59.** The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or
 - b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
- 60.** The Group has not received any fund from any person(s) or entity(ies) during the nine months ended December 31, 2023 and December 31, 2022 and for the year ended March 31, 2023, March 31, 2022 and March 31, 2021, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries
- 61.** There is no income surrendered or disclosed as income during the reporting periods in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- 62.** The Group has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the reporting periods.
- 63.** The financial statements for the year ended March 31, 2021 were audited by Deloitte Haskins & sells LLP and Chaturvedi SK & fellows, Chartered Accountants (Previous Auditors). The financial statements for the year ended March 31, 2023 and March 31, 2022 and for the nine months ended December 31, 2022 was audited by Walker Chandiok and Co. LLP.