

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

Name	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
Deo Shankar Tripathi	Fixed Deposit (including accrued interest)	-	-	-	2.6	5.1
Deo Shankar Tripathi	Debt securities	-	-	-	-	1.3

b) On Consolidation following transactions and balances with Aadhar Sales and Services Private Limited – Subsidiary Company has been eliminated:

Transactions

(₹ in Million)

Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Business sourcing expenses paid to subsidiary company	451.6	333.9	509.8	400.3	303.2
Recovery of expense from subsidiary company	-	-	-	0.1	-
Rent income from subsidiary company	0.2	0.2	0.2	0.2	0.2

Balances

(₹ 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
Investment in subsidiary company	0.1	0.1	0.1	0.1	0.1
Deposit receivable from subsidiary company	-	-	-	-	4.0
Payable to subsidiary company	-	-	-	-	-
Receivable from subsidiary company	0.0*	-	0.0*	0.0*	0.0*

* Less than Rs 50,000

45. Scheme for Grant of Ex-gratia

The Government of India has announced the Scheme for grant of ex-gratia payment of difference between compound interest and simple interest for six months to borrowers in specified loan accounts (1.3.2020 to 31.8.2020) (the 'Scheme') on October 23, 2020, which mandates ex-gratia payment to certain categories of borrowers by way of crediting the difference between simple interest and compound interest for the period between March 1, 2020 to August 31, 2020 by respective lending institutions by November 5, 2020.

The Scheme is applicable to the borrowers of the company. Under the said scheme, the Company has credited the ex-gratia amount of Rs 211.8 Million to borrower's accounts by November 5, 2020.

The Company has received Rs. 158.0 Million against ex gratia credit to customers during the year ended March 31, 2021 and Rs. 53.8 Million during the year ended March 31, 2022 from the Government of India towards ex gratia credit to customers. As at March 31, 2021 Rs. 53.8 Million is receivable from the Government of India towards ex gratia credit to customers and same has been disclosed under Other Non-Financial Assets and Rs. 49.7 million has been disclosed under Other Financial Liabilities ("Amount payable under assignment of receivables") toward ex-gratia credit belongs to direct assignment.