

**AADHAR HOUSING FINANCE LIMITED**  
CIN U66010KA1990PLC011409

**Notes to restated consolidated financial information**

**10. Property, plant and equipment**

(₹ in Million)

Particulars	Freehold Land	Building - Owned	Furniture & Fixture	Office Equipments	Vehicles	Computer	Total
<b>Gross carrying value</b>							
Balance as at April 01, 2020	2.7	1.3	115.9	75.5	2.8	107.3	305.5
Additions during the year	-	-	20.2	3.4	-	15.7	39.3
Deduction / adjustments	-	-	(6.1)	(4.3)	-	(1.9)	(12.3)
<b>Balance as at March 31, 2021</b>	<b>2.7</b>	<b>1.3</b>	<b>130.0</b>	<b>74.6</b>	<b>2.8</b>	<b>121.1</b>	<b>332.5</b>
<b>Balance as at April 01, 2021</b>	<b>2.7</b>	<b>1.3</b>	<b>130.0</b>	<b>74.6</b>	<b>2.8</b>	<b>121.1</b>	<b>332.5</b>
Additions during the year	-	-	38.3	14.0	-	42.5	94.8
Deduction / adjustments	-	-	(8.7)	(2.6)	(0.2)	(2.9)	(14.4)
<b>Balance as at March 31, 2022</b>	<b>2.7</b>	<b>1.3</b>	<b>159.6</b>	<b>86.0</b>	<b>2.6</b>	<b>160.7</b>	<b>412.9</b>
<b>Balance as at April 01, 2022</b>	<b>2.7</b>	<b>1.3</b>	<b>159.6</b>	<b>86.0</b>	<b>2.6</b>	<b>160.7</b>	<b>412.9</b>
Additions during the year	-	-	31.2	15.4	-	58.5	105.1
Deduction / adjustments	-	-	(6.2)	(4.1)	(0.1)	(23.6)	(34.0)
<b>Balance as at March 31, 2023</b>	<b>2.7</b>	<b>1.3</b>	<b>184.6</b>	<b>97.3</b>	<b>2.5</b>	<b>195.6</b>	<b>484.0</b>
<b>Balance as at April 1, 2022</b>	<b>2.7</b>	<b>1.3</b>	<b>159.6</b>	<b>86.0</b>	<b>2.6</b>	<b>160.7</b>	<b>412.9</b>
Additions during the period	-	-	15.1	9.8	-	41.0	65.9
Deduction / adjustments	-	-	(4.5)	(3.0)	-	(0.3)	(7.8)
<b>Balance as at December 31, 2022</b>	<b>2.7</b>	<b>1.3</b>	<b>168.8</b>	<b>90.5</b>	<b>2.6</b>	<b>192.9</b>	<b>471.0</b>
<b>Balance as at April 01, 2023</b>	<b>2.7</b>	<b>1.3</b>	<b>184.6</b>	<b>97.3</b>	<b>2.5</b>	<b>195.6</b>	<b>484.0</b>
Additions during the period	-	-	29.1	14.6	-	54.4	98.1
Deduction / adjustments	-	-	(5.5)	(5.6)	-	(17.4)	(28.5)
<b>Balance as at December 31, 2023</b>	<b>2.7</b>	<b>1.3</b>	<b>208.2</b>	<b>106.3</b>	<b>2.5</b>	<b>232.6</b>	<b>553.6</b>
<b>Accumulated depreciation</b>							
Balance as at April 01, 2020	-	0.2	35.9	25.9	0.4	68.0	130.4
Depreciation for the year	-	0.1	14.7	11.0	0.4	21.3	47.5
Deduction / adjustments	-	-	(4.5)	(3.1)	-	(1.7)	(9.3)
<b>Balance as at March 31, 2021</b>	<b>-</b>	<b>0.3</b>	<b>46.1</b>	<b>33.8</b>	<b>0.8</b>	<b>87.6</b>	<b>168.6</b>
<b>Balance as at April 01, 2021</b>	<b>-</b>	<b>0.3</b>	<b>46.1</b>	<b>33.8</b>	<b>0.8</b>	<b>87.6</b>	<b>168.6</b>
Depreciation for the year	-	0.2	16.1	10.0	0.4	21.8	48.5
Deduction / adjustments	-	-	(7.4)	(2.1)	(0.2)	(2.6)	(12.3)
<b>Balance as at March 31, 2022</b>	<b>-</b>	<b>0.5</b>	<b>54.8</b>	<b>41.7</b>	<b>1.0</b>	<b>106.8</b>	<b>204.8</b>
<b>Balance as at April 01, 2022</b>	<b>-</b>	<b>0.5</b>	<b>54.8</b>	<b>41.7</b>	<b>1.0</b>	<b>106.8</b>	<b>204.8</b>
Depreciation for the year	-	0.2	18.9	9.8	0.4	33.6	62.9
Deduction / adjustments	-	(0.1)	(4.3)	(2.4)	-	(24.4)	(31.2)
<b>Balance as at March 31, 2023</b>	<b>-</b>	<b>0.6</b>	<b>69.4</b>	<b>49.1</b>	<b>1.4</b>	<b>116.0</b>	<b>236.5</b>
<b>Balance as at April 1, 2022</b>	<b>-</b>	<b>0.5</b>	<b>54.8</b>	<b>41.7</b>	<b>1.0</b>	<b>106.8</b>	<b>204.8</b>
Depreciation for the period	-	0.2	13.0	7.1	0.3	23.7	44.3
Deduction / adjustments	-	-	(2.9)	(2.1)	-	(0.3)	(5.3)
<b>Balance as at December 31, 2022</b>	<b>-</b>	<b>0.7</b>	<b>64.9</b>	<b>46.7</b>	<b>1.3</b>	<b>130.2</b>	<b>243.8</b>
<b>Balance as at April 01, 2023</b>	<b>-</b>	<b>0.6</b>	<b>69.4</b>	<b>49.1</b>	<b>1.4</b>	<b>116.0</b>	<b>236.5</b>
Depreciation for the period	-	0.2	15.7	7.4	0.3	36.9	60.5
Deduction / adjustments	-	-	(4.2)	(4.7)	-	(17.2)	(26.1)
<b>Balance as at December 31, 2023</b>	<b>-</b>	<b>0.8</b>	<b>80.9</b>	<b>51.8</b>	<b>1.7</b>	<b>135.7</b>	<b>270.9</b>
<b>Net book value</b>							
As at March 31, 2021	2.7	1.0	83.9	40.8	2.0	33.5	163.9
As at March 31, 2022	2.7	0.8	104.8	44.3	1.6	53.9	208.1
As at March 31, 2023	2.7	0.7	115.2	48.2	1.1	79.6	247.5
As at December 31, 2022	2.7	0.6	103.9	43.8	1.3	62.7	227.2
As at December 31, 2023	2.7	0.5	127.3	54.5	0.8	96.9	282.7

**Title deeds of Immovable Properties not held in name of the Company:-**

(₹ in Million)

Particulars of the land and building	Reason for not being held in the name of Company	Gross carrying value				
		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
Plot no.11, Mangala Nagar alias Sri Arunachala Nagar situated in No. 68, Athur Village, Chengalpet Taluk, Kanchipuram District, Tamil Nadu	The title deeds are in the name of DHFL Vysya Housing Finance Limited, currently known as Aadhar Housing Finance Limited. The Company was merged under Section 230 to 232 of the Companies Act, 2013.	2.0	2.0	2.0	2.0	2.0
Plot no 14, Mangala Nagar alias Sri Arunachala Nagar situated in No. 68, Athur Village, Chengalpet Taluk, Kanchipuram District, Tamil Nadu	The title deeds are in the name of erstwhile Aadhar Housing Finance Limited that was merged with the Company under Section 230 to 232 of the Companies Act 2013.	0.7	0.7	0.7	0.7	0.7
Unit No. 5, Row 07, Block B, Garden City, Coimbatore		1.3	1.3	1.3	1.3	1.3

- In respect of immovable properties of land and buildings that have been taken on lease, the lease agreements are in the name of the Company, where the Company is the lessee in the agreement
- In None of the title deed mentioned above Promoter , Director, or relative of promoter / director or employee of promoter / director is holder of title deed.
- All the mentioned properties are held in these names since date of Amalgamation i.e. November 20, 2017.