

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

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
Plan Assets at the end of the year	75.6	70.8	71.8	69.5	66.3

iii. Reconciliation of Fair Value of Assets and Obligations

(₹ 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
Fair value of Plan Assets	75.6	70.8	71.8	69.5	66.3
Present Value of Obligation	192.2	148.6	158.9	132.7	115.6
Amount Recognised in Balance Sheet	(116.6)	(77.8)	(87.1)	(63.2)	(49.3)

iv. Expenses recognised in Statement of Profit and Loss

(₹ 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
Current Service Cost	37.6	28.8	38.3	34.5	27.2
Net interest on net defined benefit liability / (asset)	4.4	3.1	4.1	3.1	1.8
Plan amendment cost / Direct payment	-	-	-	-	-
Expenses recognised in the statement of profit and loss under employee benefits expenses	42.0	31.9	42.4	37.6	29.0

v. Expenses recognised in Statement of Other Comprehensive Income

(₹ 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
Actuarial (gain) / loss arising during year	(3.5)	(10.3)	(7.9)	(17.9)	(4.6)
Expenses recognised in the other comprehensive income	(3.5)	(10.3)	(7.9)	(17.9)	(4.6)