

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

33. Contingent liabilities

Claims against the Company not acknowledged as debt:

(₹ 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
Income tax matters of earlier years	30.0	37.8	37.8	35.7	2.1
Indirect tax matters of earlier years	113.6	48.2	52.1	21.6	-
Total	143.6	86.0	89.9	57.3	2.1

Part of the aforementioned contingent liabilities towards income tax have been paid under protest.

34. Commitments

(₹ 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
Estimated amount of contracts remaining to be executed on capital account (net of advances) and not provided for	16.0	23.0	48.2	36.1	82.8
Undisbursed amount of loans sanctioned and partly disbursed	8,603.1	6,455.2	9,007.1	5,595.7	3,922.7
Undisbursed amount of loans sanctioned but not disbursed	7,148.0	6,491.4	7,847.8	5,303.3	5,147.0

35. Lease

Following are the changes in the carrying value of right of use assets:

Building

(₹ 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
Opening	329.4	266.0	266.0	298.3	216.2
Addition during the period	183.5	119.3	145.2	42.6	140.4
Deletion during the period	(0.9)	(0.2)	(0.2)	(5.5)	(1.3)
Depreciation charge for the period	(75.8)	(60.2)	(81.6)	(69.4)	(57.0)
Closing	436.2	324.9	329.4	266.0	298.3