

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

32. Earnings per equity share

The following is the computation of earnings per equity share on basic and diluted earnings per equity share:

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
Net profit after tax attributable to equity shareholders (₹ In Million)	5,478.8	4,040.6	5,447.6	4,448.5	3,401.3
Weighted average number of equity shares outstanding during the year/period (Nos)	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970	3,94,71,461
Adjustment for Bonus Issue (refer note below)	-	-	-	-	35,52,43,149
Weighted average number of equity shares outstanding during the year (Nos) after adjustment for Bonus Issue	39,47,54,970	39,47,54,970	39,47,54,970	39,47,54,970	39,47,14,610
Add: Effect of potential issue of shares / stock rights outstanding during the year/period*	1,24,53,519	1,22,85,425	1,21,59,478	1,23,85,519	11,82,939
Adjustment for Bonus Issue (refer note below)	-	-	-	-	1,06,46,451
Effect of potential issue of shares / stock rights outstanding during the year/period* after adjustment for Bonus Issue	1,24,53,519	1,22,85,425	1,21,59,478	1,23,85,519	1,18,29,390
Weighted average number of equity shares outstanding during the year including potential shares outstanding (Nos)	40,72,08,489	40,70,40,395	40,69,14,448	40,71,40,489	40,65,44,000
Face value per equity share (₹)	10	10	10	10	10
Basic earnings per equity share (₹)	13.88	10.24	13.8	11.3	8.6
Diluted earnings per equity share (₹)	13.45	9.93	13.4	10.9	8.4

* not considered when anti-dilutive

Basic and Diluted earnings per equity share is not annualised for the nine months ended December 31, 2023 and December 31, 2022.

Note: (1) The shareholders vide a special resolution have approved bonus issue of equity shares of the Company in the ratio of nine shares of face value of Rs. 10 each for each existing equity share of the face value of Rs. 10 on 16th January 2021 in extraordinary general meeting (EGM). Consequently, earnings per share has been restated for all the years presented.