

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Summary of Material accounting policies and other explanatory information

S No	Name	Clause of the CARO report which is qualified or adverse																								
		<p>payable.</p> <p>Clause vii(b)</p> <p>According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute except for the following:</p> <table><tr><th>Name of the statute</th><th>Nature of dues</th><th>Gross Amount (₹ in Lakhs)</th><th>Amount paid under Protest (₹ in Lakhs)</th><th>Period to which the amount relates</th><th>Forum where dispute is pending</th></tr><tr><td>Income Tax Act, 1961</td><td>Income Tax</td><td>4.46</td><td>4.46</td><td>AY 17-18</td><td>Commissioner of Income Tax (Appeals)</td></tr><tr><td>Finance Act, 1994</td><td>Service Tax</td><td>17.62</td><td>-</td><td>October 2016 to June 2017</td><td>Show cause cum demand notice</td></tr><tr><td>GST Act, 2017</td><td>GST</td><td>145.86</td><td>5.52</td><td>FY 19-20</td><td>Appellate Tribunal</td></tr></table>	Name of the statute	Nature of dues	Gross Amount (₹ in Lakhs)	Amount paid under Protest (₹ in Lakhs)	Period to which the amount relates	Forum where dispute is pending	Income Tax Act, 1961	Income Tax	4.46	4.46	AY 17-18	Commissioner of Income Tax (Appeals)	Finance Act, 1994	Service Tax	17.62	-	October 2016 to June 2017	Show cause cum demand notice	GST Act, 2017	GST	145.86	5.52	FY 19-20	Appellate Tribunal
Name of the statute	Nature of dues	Gross Amount (₹ in Lakhs)	Amount paid under Protest (₹ in Lakhs)	Period to which the amount relates	Forum where dispute is pending																					
Income Tax Act, 1961	Income Tax	4.46	4.46	AY 17-18	Commissioner of Income Tax (Appeals)																					
Finance Act, 1994	Service Tax	17.62	-	October 2016 to June 2017	Show cause cum demand notice																					
GST Act, 2017	GST	145.86	5.52	FY 19-20	Appellate Tribunal																					
2	Aadhar Sales Services Private Limited, Subsidiary Company	<p>Clause vii(a)</p> <p>In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including, Goods and Service Tax, income tax, duty of customs, cess and other material statutory dues where applicable, to it with the appropriate authorities.</p> <p>There were no undisputed amounts payable in respect of Goods and Service Tax, income tax, duty of customs, cess and other material statutory dues in arrears in respect as at March 31, 2023 for a period of more than six months from the date they became payable, except Profession tax of Rs. 2.63 lakh and Employees provident fund Rs. 1.02 lakh.</p>																								

For the year ended 31 March 2022

S No	Name of entity	Clause of the CARO report which is qualified or adverse
1	Aadhar Housing Finance Limited, Holding Company	<p>Clause i(c)</p> <p>The title deeds of all the immovable properties held by the Company (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed standalone financial statements are held in the name of the Company, except for the following properties:</p>