

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

Intangible

(₹ 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	53.4	68.7	68.7	56.4	42.0
Addition during the period	-	-	-	19.9	14.4
Deletion during the period	-	-	-	-	-
Depreciation charge for the period	(11.4)	(11.5)	(15.3)	(7.6)	-
Closing	42.0	57.3	53.4	68.7	56.4

The following is the movement in lease liabilities:

(₹ 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	379.5	305.3	305.3	324.1	229.2
Addition during the period	183.5	119.3	145.2	42.4	140.5
Finance cost accrued during the period	30.7	26.0	34.9	29.5	21.1
Deletion during the period	-	(0.2)	(0.2)	(5.5)	(1.5)
Payment made during the period	(96.7)	(77.5)	(105.7)	(85.4)	(65.2)
Closing	497.0	372.9	379.5	305.3	324.1

The table below provides details regarding the contractual maturities of lease liabilities as of December 31, 2023 on an undiscounted basis:

Particulars	₹ in Million
Less than one year	142.5
One to five years	406.9
More than five years	104.5
Total	653.9

Rental expense recorded for short-term leases was as mentioned below :

(₹ 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
Rental expenses	62.8	46.3	66.1	59.0	57.4

The aggregate depreciation on Right to use assets has been included under depreciation and amortisation expense in the Statement of Profit and Loss.