

AADHAR HOUSING FINANCE LIMITED
CIN U66010KA1990PLC011409

Notes to restated consolidated financial information

The expected life of the share options is based on current expectations and is not necessarily indicative of exercise patterns that may actually occur. Further, the condition of specified sale of the shares held by the investor is estimated to be fulfilled on the relevant eligibility dates.

Movement in ESOPs

Particulars	For the nine months ended December 31, 2023 (Nos)	For the nine months ended December 31, 2022 (Nos)	For the year ended March 31, 2023 (Nos)	For the year ended March 31, 2022 (Nos)	For the year ended March 31, 2021 (Nos)
Opening	1,01,98,847	1,11,50,433	1,11,50,433	1,07,02,850	10,44,395
Adjustment for bonus issue (refer note below)	-	-	-	-	93,99,555
Granted during the period	17,57,692	-	-	18,79,549	6,15,460
Lapsed during the period	7,05,789	7,12,870	9,51,586	14,31,966	3,56,560
Closing	1,12,50,750	1,04,37,563	1,01,98,847	1,11,50,433	1,07,02,850
Vested as at period end	-	-	-	-	-
Unvested as at period end	1,12,50,750	1,04,37,563	1,01,98,847	1,11,50,433	1,07,02,850

Note: 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 each on January 16, 2021 in extraordinary general meeting (EGM).

The expense arises from equity settled ESOPs transaction :-

(₹ 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
ESOP expenses	33.6	42.2	56.3	76.7	58.7

43. Foreign currency transactions

(₹ 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
Foreign business travel	1.1	-	26.3	0.3	-
Total	1.1	-	26.3	0.3	-

44. a) Related party transactions

List of related parties with whom transactions have taken place during the years and relationship:

Sr. No	Relationship	Name of Related Party
1.	Holding Company	BCP Topco VII Pte. Ltd.
2.	Key Management Personnel	O P Bhatt - Chairman and Director
		Sharmila Karve – Director (w.e.f – December 15, 2020)
		Deo Shankar Tripathi - Managing Director and CEO (upto December 04, 2022)