

## ANNEXURE A

### Statement of Tax Benefits

#### STATEMENT OF POSSIBLE SPECIAL INDIRECT TAX BENEFITS AVAILABLE TO AADHAR HOUSING FINANCE LIMITED (“THE COMPANY”) AND ITS SHAREHOLDERS

Outlined below are the special indirect tax benefits available to the Company and its shareholders under the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Union Territory Goods and Services Tax Act, 2017, respective State Goods and Services Tax Act, 2017, Customs Act, 1962 and the Customs Tariff Act, 1975 including the rules, regulations, circulars and notifications issued in connection thereto (collectively referred to as the “Taxation Laws”).

#### I. Special indirect tax benefits available to the Company

There are no special indirect tax benefits available to the Company.

#### II. Special indirect tax benefits available to the Shareholders

There are no special indirect tax benefits available to shareholders of the Company.

#### Notes:

1. These special indirect tax benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the Taxation Laws. Hence, the ability of the Company or its shareholders to derive the tax benefits is dependent upon fulfilling such conditions, which based on the business imperatives, the Company or its shareholders may or may not choose to fulfil.
2. The special indirect tax benefits discussed in the Statement are not exhaustive and is only intended to provide general information to the investors and hence, is neither designed nor intended to be a substitute for a professional tax advice. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications.
3. The Statement has been prepared on the basis that the equity shares of the Company are proposed to be listed on a recognized stock exchange in India and the Company will be issuing equity shares.
4. The Statement is prepared on the basis of information available with the Management of the Company and there is no assurance that:
  - i. The Company or its shareholders will continue to obtain these benefits in future;
  - ii. The conditions prescribed for availing the benefits have been/ would be met with; and
  - iii. The revenue authorities / courts will concur with the view expressed herein.
5. The above views are basis the provisions of law, their interpretation and applicability as on date, which may be subject to change from time to time.

For and on behalf of **Aadhar Housing Finance Limited**

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Rishi Anand  
Managing Director and Chief Executive Officer  
**Place:** Mumbai  
**Date:** April 30, 2024