

## OTHER FINANCIAL INFORMATION

The accounting ratios required under Clause 11 of Part A of Schedule VI of the SEBI ICDR Regulations are given below:

Particulars	As at and for the year ended			As at and for the nine months ended	
	March 31, 2021	March 31, 2022	March 31, 2023	December 31, 2022	December 31, 2023
Profit/(loss) after tax attributable to equity holders (A) (₹ in million)	3,401.3	4,448.5	5,447.6	4,040.6	5,478.8
Weighted average number of Equity Shares outstanding during the period (in number)	39,471,461	394,754,970	394,754,970	394,754,970	394,754,970
Adjustment for Bonus Issue <sup>(7)</sup>	355,243,149	-	-	-	-
Weighted average number of Equity Shares outstanding during the period for basic EPS (in number) (B)	394,714,610	394,754,970	394,754,970	394,754,970	394,754,970
Weighted average number of Equity Shares outstanding during the year for diluted EPS (C)	406,544,000	407,140,489	406,914,448	407,040,395	407,208,489
<b>Basic Earnings per share (in ₹) (D = A/B)</b>	8.6	11.3	13.8	10.2	13.9
<b>Diluted Earnings per share (in ₹) (E = A/C)</b>	8.4	10.9	13.4	9.9	13.5
Net worth for equity shareholders (A) (₹ in million)	26,927.6	31,466.3	36,976.0	35,556.8	42,491.0
Net profit/(loss) after tax before other comprehensive income attributable to equity shareholders (B) (₹ in million)	3,401.3	4,448.5	5,447.6	4,040.6	5,478.8
<b>Return on net worth (C = B/A)</b>	12.6%	14.1%*	14.7%*	11.4%	12.9%
Net worth for equity shareholders (A) (₹ in million)	26,927.6	31,466.3	36,976.0	35,556.8	42,491.0
Number of Equity Shares outstanding as at period end (B)	394,754,970	394,754,970	394,754,970	394,754,970	394,754,970
<b>Net asset value per equity share (basic) (in ₹) (C = A/B) (in ₹)</b>	68.2	79.7	93.7	90.1	107.6
Profit/ (loss) for the period/year (A) (₹ in million)	3,401.3	4,448.5	5,447.6	4,040.6	5,478.8
Tax expense (B) (₹ in million)	923.8	1,225.1	1,510.6	1,122.0	1,531.0
Exceptional Items (C) (₹ in million)	-	-	250.0	-	-
Finance costs (D) (₹ in million)	8,159.7	7,612.0	7,991.9	5,857.3	7,248.1
Depreciation and amortisation (E) (₹ in million)	111.9	132.5	164.9	120.8	152.2
<b>EBITDA (A+B+C+D+E) (₹ in million)</b>	12,596.7	13,418.1	15,365.0	11,140.7	14,410.1
Total income (₹ in million)	15,755.5	17,285.6	20,435.2	14,882.1	18,951.7
<b>EBITDA / Total Income</b>	0.80	0.8	0.8	0.7	0.8

\* Not annualised for the nine months' period ended December 31, 2023 and December 31, 2022

For Non-GAAP reconciliations, please see "Selected Statistical Information – Non-GAAP Reconciliations" on page 234.

Notes:

1. The ratio has been computed as below:

$$\begin{aligned}
 \text{(i) Basic earnings per share (₹)} &= \frac{\text{Net profit after tax, as restated}}{\text{Weighted average number of Equity Shares outstanding during the period}} \\
 \text{(ii) Diluted earnings per share (₹)} &= \frac{\text{Net profit after tax, as restated}}{\text{Weighted average number of potential Equity Shares outstanding during the period}} \\
 \text{(iii) Return on Net Worth (\%)} &= \frac{\text{Net profit after tax, as restated}}{\text{Net worth as restated as at period end}} \\
 \text{(iv) Net asset value per share (₹)} &= \frac{\text{Net worth, as restated}}{\text{Number of Equity Shares outstanding as at period end}}
 \end{aligned}$$

2. Diluted numbers of Equity Shares have changed during the periods on account of issue, exercise and lapse of employee stock appreciation rights under ESAR 2018.