

## Directors' Report

### TO THE MEMBERS

Your directors are pleased to present the forty-fifth annual report of your Corporation with the audited accounts for the year ended March 31, 2022.

| Financial Results                                                                         | For the year ended<br>March 31, 2022<br>₹ in crore | For the year ended<br>March 31, 2021<br>₹ in crore |
|-------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| <b>Profit Before Sale of Investments, Dividend and Provision for Expected Credit Loss</b> | <b>17,464.30</b>                                   | <b>15,631.43</b>                                   |
| Profit on Sale of Investments                                                             | 263.02                                             | 1,397.69                                           |
| Dividend                                                                                  | 1,530.99                                           | 733.97                                             |
| Impairment on Financial Instruments (Expected Credit Loss)                                | (1,932.00)                                         | (2,948.00)                                         |
| <b>Profit Before Tax</b>                                                                  | <b>17,246.31</b>                                   | <b>14,815.09</b>                                   |
| Tax Expense                                                                               | (3,504.13)                                         | (2,787.79)                                         |
| <b>Net Profit After Tax</b>                                                               | <b>13,742.18</b>                                   | <b>12,027.30</b>                                   |
| Other Comprehensive Income (OCI)                                                          | 33.66                                              | 1,734.22                                           |
| <b>Total Comprehensive Income</b>                                                         | <b>13,775.84</b>                                   | <b>13,761.52</b>                                   |
| <b>Retained Earnings</b>                                                                  |                                                    |                                                    |
| Opening Balance                                                                           | 17,328.59                                          | 14,137.67                                          |
| Profit for the year                                                                       | 13,742.18                                          | 12,027.30                                          |
| Re-measurement of Net Defined Benefit Plans through OCI                                   | (5.25)                                             | 6.30                                               |
| <b>Amount Available for Appropriations</b>                                                | <b>31,065.52</b>                                   | <b>26,171.27</b>                                   |
| <b>Appropriations:</b>                                                                    |                                                    |                                                    |
| Special Reserve No. 1                                                                     | 2,100.00                                           | 2,000.00                                           |
| General Reserve                                                                           | -                                                  | 2,700.00                                           |
| Statutory Reserve (under Section 20C of the National Housing Bank Act, 1987)              | 700.00                                             | 500.00                                             |
| Final Dividend Paid                                                                       | 4,152.65                                           | 3,643.68                                           |
| <b>Closing Balance Carried Forward</b>                                                    | <b>24,112.87</b>                                   | <b>17,328.59</b>                                   |

### Dividend

The board after assessing the capital buffers, liquidity levels and the impact of COVID-19 on the operations of the Corporation has recommended payment of dividend for the financial year ended March 31, 2022 of ₹ 30 per equity share of face value of ₹ 2 each compared to ₹ 23 per equity share in the previous year.

The dividend pay-out ratio for the year ended March 31, 2022 is 29.6% compared to 34.5% in the previous year.

The dividend recommended is in accordance with the principles and criteria as set out in the Dividend Distribution Policy. The Dividend Distribution Policy is placed on the Corporation's website.

### Material Developments: Proposed Scheme of Amalgamation

The Board of Directors of the Corporation at its meeting held on April 4, 2022, approved a composite scheme of amalgamation ("Scheme") for the amalgamation of (i) HDFC Investments Limited and HDFC Holdings Limited, wholly-owned subsidiaries of the Corporation, with and into the Corporation and (ii) the Corporation with and into HDFC Bank Limited ("HDFC Bank") and matters related thereto.

On April 3, 2022, the Board of Directors of HDFC Investments Limited and HDFC Holdings Limited had approved the merger of their respective companies with and into the Corporation.

With effect from the appointed date and upon the amalgamation of the Corporation with and into HDFC Bank becoming effective, the Corporation along with all its assets, liabilities, contracts, employees, licensees, records and approvals being their respective integral parts shall stand transferred to and vest in or shall be deemed to have been transferred to and vested in HDFC Bank, as a going concern.

Upon the Scheme becoming effective and in consideration of the proposed amalgamation of the Corporation with and into HDFC Bank, the Corporation will stand dissolved without being wound up and the shareholders of the Corporation as on the record date will receive 43 shares of HDFC Bank (each of face value of ₹ 2), for 25 shares held in the Corporation (each of face value of ₹ 2). This share exchange ratio has been arrived at based on a joint valuation report submitted by two registered valuers and

# Hdfc Annual Report 2008

**Yi-Tong Ma**



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