



## R Systems International Limited

### Consolidated Balance Sheet as at

	Amount in Million					
	December 31, 2024		December 31, 2023		December 31, 2022	
	INR	US\$	INR	US\$	INR	US\$
<b>ASSETS</b>						
<b>A. Non-current assets</b>						
(a) Property, plant and equipment	436.83	5.22	607.41	7.36	705.95	9.00
(b) Capital work in progress	-	-	1.64	0.02	25.38	0.32
(c) Investment property	14.47	0.17	15.96	0.19	17.43	0.22
(d) Right-of-use assets	495.85	5.93	628.55	7.61	692.40	8.82
(e) Goodwill	2,836.24	33.90	2,836.58	34.35	108.62	1.38
(f) Other intangible assets	1,923.55	22.99	2,181.20	26.42	31.39	0.40
(g) Intangible assets under development	40.53	0.48	-	-	-	-
(h) Financial assets						
(i) Investment	0.03	0.00	0.03	0.00	0.03	0.00
(ii) Other financial assets	58.21	0.70	115.14	1.39	65.57	0.84
(i) Deferred tax assets (net)	392.01	4.70	313.44	3.80	219.87	2.80
(j) Non-current tax assets (net)	45.59	0.55	58.12	0.70	53.46	0.68
(k) Other non-current assets	37.91	0.47	126.59	1.53	108.91	1.39
	<b>6,281.22</b>	<b>75.11</b>	<b>6,884.66</b>	<b>83.37</b>	<b>2,029.01</b>	<b>25.85</b>
<b>B. Current assets</b>						
(a) Financial assets						
(i) Investment	-	-	-	-	138.65	1.77
(ii) Other financial assets	2,573.09	30.75	2,503.99	30.33	2,570.88	32.76
(iii) Cash and cash equivalents	1,900.89	22.72	1,573.50	19.06	2,062.30	26.28
(iv) Bank balances other than cash and cash equivalents	36.57	0.44	943.69	11.43	242.90	3.10
(v) Other financial assets	797.66	9.53	805.52	9.76	911.08	11.61
(b) Other current assets	502.36	6.00	435.06	5.27	375.67	4.79
	<b>5,810.57</b>	<b>69.44</b>	<b>6,261.76</b>	<b>75.85</b>	<b>6,301.48</b>	<b>80.31</b>
<b>C. Assets held for sale</b>	64.00	0.76	-	-	-	-
<b>Total assets (A+B+C)</b>	<b>12,155.79</b>	<b>145.31</b>	<b>13,146.42</b>	<b>159.22</b>	<b>8,330.49</b>	<b>106.16</b>
<b>EQUITY AND LIABILITIES</b>						
<b>A. Equity</b>						
(a) Equity share capital	118.31	1.41	118.31	1.43	118.31	1.51
(b) Other equity	6,122.19	73.17	5,996.06	72.62	5,336.39	68.00
Total equity attributable to equity shareholders of the Company	6,240.50	74.58	6,114.37	74.05	5,454.70	69.51
Non controlling interest	2,407.00	28.77	2,407.00	29.15	-	-
<b>Total equity (A)</b>	<b>8,647.50</b>	<b>103.35</b>	<b>8,521.37</b>	<b>103.20</b>	<b>5,454.70</b>	<b>69.51</b>
<b>Liabilities</b>						
<b>B. Non-current liabilities</b>						
(a) Financial liabilities						
(i) Borrowings	13.01	0.16	16.94	0.21	13.23	0.17
(ii) Lease liabilities	561.28	6.71	631.14	7.64	666.11	8.49
(iii) Other financial liabilities	12.18	0.15	12.01	0.15	8.76	0.11
(b) Provisions	327.63	3.92	282.00	3.42	207.95	2.65
<b>Total non-current liabilities (B)</b>	<b>914.10</b>	<b>10.94</b>	<b>942.09</b>	<b>11.42</b>	<b>896.05</b>	<b>11.42</b>
<b>C. Current liabilities</b>						
(a) Financial liabilities						
(i) Borrowings	64.32	0.77	562.24	6.81	7.21	0.09
(ii) Lease liabilities	90.21	1.08	101.45	1.23	84.69	1.08
(iii) Other financial liabilities	-	-	-	-	-	-
- total outstanding dues of micro enterprises and small enterprises	3.30	0.04	-	-	-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	402.93	4.82	370.76	4.49	355.87	4.54
(iv) Other financial liabilities	908.42	10.86	1,535.15	18.59	588.72	7.50
(b) Other current liabilities	556.99	6.66	634.21	7.68	589.38	7.51
(c) Provisions	383.21	4.58	342.15	4.14	303.70	3.87
(d) Current tax liability (Net)	184.81	2.21	137.00	1.66	50.17	0.64
<b>Total current liabilities (C)</b>	<b>2,594.19</b>	<b>31.02</b>	<b>3,682.96</b>	<b>44.60</b>	<b>1,979.74</b>	<b>25.23</b>
<b>Total liabilities (B+C)</b>	<b>3,508.29</b>	<b>41.96</b>	<b>4,625.05</b>	<b>56.02</b>	<b>2,875.79</b>	<b>36.65</b>
<b>TOTAL EQUITY AND LIABILITIES (A+B+C)</b>	<b>12,155.79</b>	<b>145.31</b>	<b>13,146.42</b>	<b>159.22</b>	<b>8,330.49</b>	<b>106.16</b>

Note: US\$ equivalent figures are derived by converting the Rupee figures using respective period average currency rate.