ROAD INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED

ALANCE SHEET AS AT MARCH 31, 2022	Notes			As at	
	1 1	Mar 31, 2022		March 31, 2021	
		Rs. Mn		Rs. Mn	
SSETS					
Ion-current Assets	1			ľ	
Property, plant and equipment	4a	1	10,11		18.4 12.9
Right to use Assets	4b		**		12.3
) Inlangible assets				04 440 74	
(i) under SCA	5	20,918.02	00.040.00	21,443,71	21,443,7
(ii) Intangible assets under development	5		20,918.02		21,770
d) Financial assets				1	
(i) Investments	1 1				
a) Investments in subsidiaries	6	150	102	2	-
b) Other investments			15.13		14.8
(ii) Other financial assets	8A		15,13	1	,
e) Tax assets	1 1	4			
(i) Deferred Tax Asset (net)	16	-5		44.00	11.8
(ii) Current Tax Asset (Net)	20	101.41	101 41	11.82	112
f) Other non-current assets			8.1		
9.5%	-		21,044.67		21,501.8
Total Non-current Assets			2.,0		
Current Assets			1		
(a) Financial assets	1 1	100 77		67.94	
(i)Trade receivables	7	108,77		4,515.35	
(ii) Cash and cash equivalents	9	2,964,53 4,734,72		1,413.46	
(iii) Bank balances other than (ii) above	9 8B	44.08	7,852,10	15.63	6,012
(iv) Other financial assets	1 -	- 11,00	99.74		65
(b) Current tax assets (Net)	20				
(c) Other current assets	10A	_	71.12 8,022.96	-	104 6,182.
	1 -		8,022.96		6,182.
Total Current Assets	1 =				27,683.
Total Assets	1 1		29,067.63		
TOWNS AND LIABILITIES	+			Ï	
EQUITY AND LIABILITIES Equity	1 1				
(a) Equity share capital	11	3,250.00	1	3,250,00	
(b) Other Equity	SOCE,12	(6,014,48)		(5,443 12)	
Total Equity			(2,764.48)		(2,193.
LIABILITIES Non-current Liabilities					
(a) Financial Liabilities	1 1			0.070.04	
(i) Borrowings	13	6,873.79	6 070 00	8,373.94	8,374
(ii) Other financial liabilities	14A	0.13	6,873 92	0,13	3,002
(b) Provisions	15A		1,801,43 1,560,71		1,046
(c) Deferred tax liabilities (Net)	16		1,073.18	1	1,186
(c) Other non-current liabilities	17A		11,309.24		13,609
Total Non-current Liabilities			11,303.24		,
Current liabilities					
(a) Financial liabilities	18	355.90		355,90	
(i) Borrowings	19	333,30		""	
(ii) Trade payables Dues of Micro and Small Enterprises	1 "	189,15		305,05	
Dues of other than Micro and Small Enterprises	1 1	977.78		791.40	40.00
(iii) Other financial liabilities	14B	14,298.57	15,821,40	11,640,45	13,092
(b) Provisions	15B		3,923,53		2,394 780
(c) Other current liabilities	17B		777 94	-	/ 60
41.1.199			20,522.87		16,267
Total Current Liabilities	1		31,832.11		29,876
Total Liabilities					
Total Equity and Liabilities	1 1		29,067.63		27,68

Total Equity and Liabilities
Significant Accounting Policies
Notes 1 to 51 forms part of the Financial Statements As per our report attached

OHNO

FRN: 001388C

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For D. R. Mohnot & Co., Chartered Accountants

FRN: 001388C

D R Mohnot Partner

M No. 070579 Date : 40 07 / 20 22 Place : Jaipur

For Road Infrastructure Development Company of Rajasthan Lagoment Comp

Director Dilip Bhatla

DIN 01825694

Director Kazim Raza Khan

DIN 05188955

anon Kr. Garst Maniager Scheef Financial Officer Ganesh Banest

Company Secretary ishu Jain

ROAD INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED

Standalone IndAS Financial Statements

March 31, 2022 March 31, Rs. Mn Rs. Mn Rs. Mn Rs. Mn Rs. Mn	MENT OF PROFIT AND LOSS FOR THE YEAR END	Notes	Year ended	Year ended
Other income Total Income Expenses Operating expenses Operation operations Operation operati	nui 3			March 31, 2021 Rs. Mn
Total Income Expenses Operating expenses Operating expenses Employee benefits expense 24 33.42 33.42 55 1,633.58 Depreciation and amortisation expense College expenses 25 1,633.58 Depreciation and amortisation expense College expenses College expense College expenses College expe	ue from Operations	21	3,477.66	2,778.34
Expenses Operating expenses Employee benefits expense 25 Employee benefits expense 25 Employee benefits expense 26 Endoard Expenses 27 Total expenses Total expenses Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)	ncome	22	371.39	384.06
Operating expenses Employee benefits expense Employee benefits expense Finance costs Depreciation and amortisation expense Other expenses Other expenses Total expenses Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11)	ncome		3,849.05	3,162.40
Deptating expenses Employee benefits expense Finance costs Depreciation and amortisation expense Other expenses Total expenses Total expenses Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period (571.36)	ses			
Eliphyse behind expense Pinance costs Depreciation and amortisation expense Other expenses Total expenses Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11)	ing expenses			1,103.29
Depreciation and amortisation expense Other expenses Total expenses Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)	yee benefits expense			25.25
Other expenses Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)				747.24
Total expenses Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)	ciation and amortisation expense			466.98
Profit/ (loss) before exceptional items and tax Add: Exceptional items (Impairment Loss) Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)	expenses	27	145.08	140.18
A (i) Income tax relating to items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company 28 - 147.91 29 147.91 204.71 204.71 29 514.31 204.71 29 514.31 204.71 29 514.31 29 (571.11) 29 (571.11) 29 (571.11) 29 (571.11) 29 (571.11) 29 (571.11) 29 (571.11) (571.11) 10 10 10 10 10 10 10 10 10	expenses		3,701.14	2,482.9
Add: Exceptional items (Impairment Loss) Profit/ (Ioss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)	(loss) before exceptional items and tax	9	147.91	679.4
Profit/ (loss) before tax Less: Tax expense (1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.36)		28	2	· · ·
(1) Current tax (2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) 29 Contract (Credit) Total comprehensive income (571.11) 29 (571.11) (571.11) 29 (571.11) (571.11)	` '		147.91	679.4
(2) Deferred tax charge/ (Credit) Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company (571.11) 29 514.31 719.02 (571.11) (571.11) 29 514.31 719.02 (571.11) (571.11) 70.39 (0.39) (0.39) (0.25) (0.25) (571.36)	Fax expense		004.74	93.26
Total Tax expenses Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: Owners of the Company Total comprehensive income for the period attributable to: Owners of the Company (571.11) (571.11)				781.2
Profit for the period from continuing operations Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) (571.11) (571.11)	eferred tax charge/ (Credit)	29	514,31	
Profit for the period Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: Owners of the Company (571.11) Total comprehensive income for the period attributable to: Owners of the Company (571.36)	ax expenses		719.02	874.5
Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.36)	for the period from continuing operations		(571.11)	(195.08
A (i) Items that will not be reclassified to profit or loss (a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) (571.11)	for the period		(571.11)	(195.08
(a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) (571.11)	Comprehensive Income			
(a) Remeasurements of the defined benefit plans A (ii) Income tax relating to items that will not be reclassified to profit or loss Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) (571.11)	ems that will not be reclassified to profit or loss			
Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)			(0.39)	(0.89
Total other comprehensive income Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) (571.11)			0.14	0.31
Total comprehensive income for the period Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) (571.11) (571.36)	·		(0.25)	(0.58
Profit for the period attributable to: - Owners of the Company Total comprehensive income for the period attributable to: - Owners of the Company (571.11) (571.36)				(195.66
- Owners of the Company (571.11) (571.11) Total comprehensive income for the period attributable to: - Owners of the Company (571.36)			(5/1,36)	(195.00
Total comprehensive income for the period attributable to: - Owners of the Company (571.36)	for the period attributable to:		(574.44)	(405.09
- Owners of the Company (571.36)	ers of the Company			(195.08 (195.08
- Owners of the company	comprehensive income for the period attributable to:			
- Owners of the company	ners of the Company		(571.36)	(195.66
			(571.36)	(195.60
Earnings per equity share (for continuing operation): (1) Basic/ Diluted (in Rs.) (1,76)	asic/ Diluted (in Rs.)	30	(1,76)	(0.6
Earnings per equity share (for discontinued and continuing operation): (1) Basic/ Diluted (in Rs.) (1.76)	tion):		// TO	(0.6

Significant Accounting Policies

Notes 1 to 51 forms part of the Financial Statements

FRN: 0013880

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As per our report attached

For D. R. Mohnot & Co., **Chartered Accountants**

FRN: 001388C

D R Mohnot Partner

M No. 070579 Date : 20 07 2022

Place : Jaipur

1-3

For Road Infrastructure Development Company of Rajasthan

Cilip Blaker

Dilip Bhatia DIN 01825694

Director Kazim Raza Khan

DIN 05188955

Chief Financial Officer Manish Agarwal Ganesh Bansal

Company Secretary

ishu Jain

Particuars	Year ended	Year ended March	
ranticuars	March 31, 2022	31, 2021	
	Rs. Mn	Rs. Mn	
Cash flows from operating activities			
Profit for the period	(571,11)	(195.08)	
Adjustments for:		26	
ncome tax expense recognised in profit or loss (continuing and	514.31	781.28	
discontinued operations)	1,632,88	747.12	
Finance costs recognised in profit or loss	(207.29)	(156.02)	
nterest income recognised in profit or loss Depreciation and amortisation of non-current assets (continuing	536.03	466,98	
operations)			
mpairment loss on intangible assets	144.00	(00.00)	
Extinguishment loss/(gain) on Govt. Loan	(44,38)	(80.32)	
Modification loss on financials liabilities		(6.96)	
Lease adjustment Remeasurements of the defined benefit plans	(0.39)	(0.89)	
Provision for impairment of Investment	-	#:	
Bad Debt Written off	2	704.70	
Provision for Overlay Expenses (net of utilisation)	1,191.68	731 70 63 12	
Provision for CSR expenditure	37 37	03,12	
Construction Margin (recognised)/ reversed		0.03	
Loss/(Profit) on retirement/discard of asset Reversal of deferred income	(76.50)	(79.99	
Reversal of deferred income	3,012.60	2,270.97	
is a second of the second of t	3,012.00	2,2,0,0,	
Movements in working capital: (Increase) / Decrease in trade receivables	(40,83)	(3.19	
(Increase)/Decrease in assets (current & non current)	4.54	(128.70	
Increase in liabilities (current & non current)	(29.61)	100.51	
Decrease in short term borrowings	2		
Increase in trade and other payables	70,48	310.98	
	4.58	279.60	
	3.017.18	2.550.57	
Cash generated from operations	80.57	31.50	
Income taxes (paid)/ Refund received	60.57	01.00	
Net cash generated by operating activities	3,097.75	2,582.07	
Cash flows from investing activities	1		
Interest received	196.20	156.02	
Payments for property, plant and equipment & Intangible assets	(1,520.64)	(1,486.92	
Net cash (used in)/generated by investing activities	(1,324.44)	(1,330.90	
Cash flows from financing activities			
Repayment of long term borrowings		27.19	
Interest and Finance Charges	(2.87)	44.12	
Net (used in)/ generated in financing activities	(2.87)	71.31	
	1,770.44	1,322,48	
Net increase/ (decrease) in cash and cash equivalents	1,770,44	1,022,10	
Cash and cash equivalents at the beginning of the period	5,928.81	4,606.33	
Effects of exchange rate changes on the balance of cash and cash	=	€.	
equivalents held in foreign currencies			

Particulars	Year ended March 31, 2022 Rs. Mn	Year ended March 31, 2021 Rs. Mn
Components of Cash and Cash Equivalents		
Cash on hand Balances with Banks in current accounts Balances with Banks in deposit accounts	1.91 1,094.52 6,602.82	4,722.99
Cash and Cash Equivalents Less — Secured Demand loans from banks (Cash credit) Less — Bank overdraft	7,699.25	5,928.81
Cash and cash equivalents for statement of cash flows	7,699.25	5,928.81

For Road Infrastructure Development Company of Rajasthan Ltd. As per our report attached

For D. R. Mohnot & Co., Chartered Accountants FRN: 001388C

MOHNO

FRN: 001388C

ed Accounts

ellahor Director Dilip Bhatia DIN 01825694

Director Kazim Raza Khan DIN 05188955

D R Mohnot
Partner
M No. 070579
Date: 900 07 2022
Place: Jaipur

Manish Agarwal

Chie Financial Officer Ganesh Bansal

Secretary Company Ishu dain

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