

RAJASTHAN STATE MINES & MINERALS LIMITED

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(₹ in Lakh)

| | Particulars | Note No. | For the year ended 31st March 2023 | For the year ended 31st March 2022 |
|------|---|----------|------------------------------------|------------------------------------|
| I | Revenue From Operations | 30 | 1,93,010.18 | 1,27,482.00 |
| II | Other Income | 31 | 9,177.23 | 8,188.64 |
| III | Total Income (I+II) | | 2,02,187.41 | 1,35,670.64 |
| IV | Expenses | | | |
| | Purchases of Stock-in-Trade | 32 | 250.55 | 172.88 |
| | Changes in inventory of finished goods | 32 | 1,031.68 | (75.66) |
| | Employee benefits expense | 34 | 14,172.26 | 15,082.20 |
| | Finance costs | 35 | 664.18 | 589.72 |
| | Depreciation and amortization expense | 6 & 7 | 1,855.25 | 2,338.75 |
| | Other Expenses | 36 | 84,485.66 | 76,751.55 |
| | Total expenses (IV) | | 1,02,459.58 | 94,859.44 |
| V | Profit/(loss) before exceptional items and tax (I- IV) | | 99,727.83 | 40,811.20 |
| | Share of profit/(loss) of joint venture | | 2,671.39 | 1,151.79 |
| VI | Less: Exceptional Items | | - | - |
| VII | Profit/(loss) before tax (V-VI) | | 1,02,399.22 | 41,962.99 |
| VIII | Tax expense: | 37 | | |
| | (1) Current tax | | 25,805.44 | 10,268.32 |
| | (2) Tax of earlier years | | - | - |
| | (3) Deferred tax | | (1,510.42) | 636.98 |
| IX | Profit (Loss) for the period from continuing operations (VII-VIII) | | 78,104.20 | 31,057.69 |
| X | Profit/(loss) from continuing operations attributable to: | | | |
| | Owners of the parent | | 78,104.20 | 31,057.69 |
| | Non-controlling interest | | - | - |
| XI | Other Comprehensive Income | | | |
| | A (i) Items that will not be reclassified to profit or loss | | | |
| | Fair Value Gain/Loss on investments | | 46.34 | 8.28 |
| | Remeasurement gain/loss on defined benefit obligation (Gratuity) | | 618.41 | (406.92) |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | | 167.31 | 100.33 |
| | B (i) Items that will be reclassified to profit or loss | | | |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | | | |
| | Other Comprehensive Income for the year attributable to: | | | |
| | Owners of the parent | | 832.06 | (298.31) |
| | Non-controlling interest | | - | - |
| XII | Total Comprehensive Income for the period (IX+XI) (Comprising Profit(Loss) and Other Comprehensive Income for the period) | | 78,936.26 | 30,759.38 |
| | Total Comprehensive Income for the year attributable to: | | | |
| | Owners of the parent | | 78,936.26 | 30,759.38 |
| | Non-controlling interest | | - | - |
| XIII | Earnings per equity share | 45 | | |
| | Basic | | 101.79 | 39.66 |
| | Diluted | | 101.79 | 39.66 |

Significant accounting policies & Notes to Consolidated Financial Statements 1 to 73

As our report of even date

For GOPAL SHARMA & CO.
Chartered Accountants
FRN: 002883C

Preetam Sharma
Partner
ICAI Membership No.: 437669

Place: Jaipur
Date: 06/03/2026

For and on behalf of the Board

Pragya Kewalramani
Managing Director
DIN: 10670280

Bharti Raj
Chief Financial Officer

Director
DIN:

Vijay Kumar
Co. Secretary
ICSI Membership No. :
34779

(Akhilesh Joshi)
Director
DIN : C1920024

UDIN: 26437869LSYRJFG202

RAJASTHAN STATE MINES & MINERALS LIMITED
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2023

(₹ in lakh)

| | Particulars | Note No. | As at March 31,2023 | As at March 31,2022 |
|-----|--|----------|---------------------|---------------------|
| | ASSETS | | | |
| [1] | Non-current assets | | | |
| | (a) Property, Plant and Equipment | 6 | 45,191.10 | 46,331.61 |
| | (b) Capital work-in-progress | 6 | 2.75 | 17.28 |
| | (c) Other Intangible assets | 7 | 1,474.87 | 1586.73 |
| | (d) Financial Assets | | - | - |
| | (i) Investments | 8 | 13,634.16 | 10,948.70 |
| | (ii) Loans | 9 | 386.49 | 438.41 |
| | (iii) Others financial assets | 10 | 40,526.86 | 28,029.29 |
| | (f) Deferred tax assets (Net) | 11 | 1,518.57 | 8.15 |
| | (e) Other non-current assets | 12 | 17,932.00 | 15,930.22 |
| | | | - | - |
| | | | 1,20,666.80 | 1,03,290.39 |
| [2] | Current assets | | | |
| | (a) Inventories | 13 | 19,051.41 | 20,088.13 |
| | (b) Financial Assets | | - | - |
| | (i) Trade receivables | 14 | 16,275.27 | 10,399.85 |
| | (ii) Cash and cash equivalents | 15 | 2,07,089.65 | 1,41,561.10 |
| | (iii) Bank balances other than (ii) above | 16 | 19,487.00 | 18,041.72 |
| | (iv) Loans | 17 | 99.48 | 91.42 |
| | (v) Others current financial assets | 18 | 2,873.42 | 4,543.46 |
| | (c) Current Tax Assets (Net) | 19 | 11,335.19 | 10,691.51 |
| | (d) Other current assets | 20 | 79,764.34 | 79,824.49 |
| | | | 3,55,975.76 | 2,85,241.68 |
| | Total Assets [1+2] | | 4,76,642.56 | 3,88,532.07 |
| | EQUITY AND LIABILITIES | | | |
| [1] | Equity | | | |
| | (a) Equity Share capital | 21 | 7,755.15 | 7,755.15 |
| | (b) Other Equity | 22 | 3,39,083.27 | 2,60,147.01 |
| | (c) Non Controlling Interest | | - | - |
| | | | 3,46,838.42 | 2,67,902.16 |
| [2] | Non-current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Other financial liabilities | 23 | 2,539.69 | 927.72 |
| | (ii) Borrowings | | - | - |
| | (b) Provisions | 24 | 5,175.30 | 4,877.33 |
| | | | 7,714.99 | 5,805.05 |
| [3] | Current liabilities | | | |
| | (a) Financial Liabilities | | | |
| | (i) Trade payables | | - | - |
| | (a) Total outstanding dues of Micro, Small and Medium Enterprises | 25 | 14.17 | 76.86 |
| | (b) Total outstanding dues to creditors other than Micro, Small and Medium Enterprises | 25 | 5,437.09 | 4,891.15 |
| | (ii) Other financial liabilities | 26 | 1,02,199.64 | 97,493.30 |
| | (b) Other current liabilities | 27 | 12,648.83 | 10,588.30 |
| | (c) Provisions | 28 | 1,787.57 | 1,773.36 |
| | (d) Current Tax Liabilities (Net) | 29 | 1.85 | 1.89 |
| | | | 1,22,089.15 | 1,14,824.86 |
| | Total Equity and Liabilities [1+2+3] | | 4,76,642.56 | 3,88,532.07 |

Significant accounting policies & Notes to Consolidated Financial Statements 1 to 73

As our report of even date

For GOPAL SHARMA & CO.
Chartered Accountants
FRN: 002803C

Preetam Sharma
Partner
ICAI Membership No.: 437669

Place: Jaipur
Date: 06/03/2026

For and on behalf of the Board

Pragya Kewalramani
Managing Director
DIN: 10670280

Bharti Raj
Chief Financial Officer

(Akhilesh Joshi)
Director
DIN : C1920024

Director

Vijay Kumar
Co. Secretary

ICSI Membership No.: 34779

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