



R Systems International Limited

Consolidated Balance Sheet (Ind AS) as at

	December 31, 2020		December 31, 2019		December 31, 2018	
	INR in million	USD in million	INR in million	USD in million	INR in million	USD in million
ASSETS						
A. Non-current assets						
(a) Property, plant and equipment	471.67	6.37	435.98	6.20	306.91	4.49
(b) Right-of-use assets*	470.42	6.36	-	-	-	-
(c) Capital work in progress	0.21	0.00	19.63	0.28	16.18	0.24
(d) Investment property	20.37	0.28	21.84	0.31	23.31	0.34
(e) Goodwill	97.24	1.32	195.94	2.79	89.93	1.32
(f) Other Intangible assets	49.12	0.66	66.56	0.95	27.64	0.40
(g) Financial assets						
(i) Investment	0.03	0.00	0.03	0.00	0.03	0.00
(ii) Other financial assets	79.53	1.08	140.37	2.00	102.92	1.51
(h) Deferred tax assets (net)	133.44	1.81	62.53	0.89	67.46	0.99
(i) Non-current tax assets (net)	67.13	0.91	49.26	0.70	56.95	0.83
(j) Other non-current assets	18.48	0.25	39.53	0.56	50.10	0.73
	1,407.64	19.04	1,031.67	14.68	741.43	10.85
B. Current assets						
(a) Financial assets						
(i) Investments	128.02	1.73	342.45	4.87	199.50	2.92
(ii) Trade receivables	1,312.54	17.76	1,323.97	18.84	1,365.45	19.99
(iii) Cash and cash equivalents	2,132.21	28.85	1,103.11	15.70	841.17	12.32
(iv) Other balances with banks	370.62	5.02	366.08	5.21	518.70	7.59
(v) Other financial assets	889.51	12.04	501.93	7.14	618.32	9.05
(b) Other current assets	251.62	3.41	259.31	3.69	150.10	2.20
	5,084.52	68.81	3,896.85	55.45	3,693.24	54.07
TOTAL ASSETS (A+B)	6,492.16	87.85	4,928.52	70.13	4,434.67	64.92
EQUITY AND LIABILITIES						
A. Equity						
(a) Equity share capital	119.64	1.62	119.60	1.70	123.25	1.80
(b) Other equity	4,146.51	56.11	3,262.74	46.43	3,105.78	45.47
(c) Non controlling interest	-	-	-	-	-	-
Total equity (A)	4,266.15	57.73	3,382.34	48.13	3,229.03	47.27
Liabilities						
B. Non-current liabilities						
(a) Financial liabilities						
(i) Borrowings	83.62	1.13	53.08	0.76	15.91	0.23
(ii) Other financial liabilities*	472.05	6.39	120.22	1.70	2.96	0.04
(b) Provisions	174.94	2.37	133.20	1.90	109.60	1.60
(c) Deferred tax liabilities (net)	-	-	1.32	0.02	0.25	0.01
(d) Other non-current liabilities	-	-	-	-	0.04	0.00
	730.61	9.89	307.82	4.38	128.76	1.88
C. Current liabilities						
(a) Financial liabilities						
(i) Trade payables	215.97	2.92	253.39	3.61	270.02	3.95
(ii) Other financial liabilities*	490.03	6.63	383.49	5.46	212.81	3.12
(b) Provisions	224.01	3.03	166.60	2.37	142.63	2.09
(c) Current tax liability (Net)	67.14	0.91	50.95	0.73	52.01	0.76
(d) Other current liabilities	498.25	6.74	383.93	5.45	399.41	5.85
	1,495.40	20.23	1,238.36	17.62	1,076.88	15.77
Total liabilities (B+C)	2,226.01	30.12	1,546.18	22.00	1,205.64	17.65
TOTAL EQUITY AND LIABILITIES (A+B+C)	6,492.16	87.85	4,928.52	70.13	4,434.67	64.92

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

* The Group has adopted Ind-AS 116 effective January 1, 2020.