

# SCALING NEW PEAKS



60<sup>TH</sup> ANNUAL REPORT 2022-23







# SCALING NEW PEAKS

At the foundation of our transformational journey is our strong commitment to squarely align ourselves with India's fundamental growth drivers. As “Make in India” pushes us further and as India's need for infrastructural development strengthens on its journey of becoming a more efficient economy, the need for minerals will continue to grow unabated.

We are proud to have delivered an outstanding and exceptional growth across all aspects of the organisation. Moving ahead, our mission is to expand the size and scale of all our businesses. With persistent innovation, geographical expansion and capacity augmentation, we are single-mindedly sharpening each of our business verticals to persevere market leadership and secure further growth opportunities.

From the vantage point where we stand today, we remain well prepared to produce steady and secular growth in each of our verticals, building solid progress and enhancing further profitability. We are confident of making great strides in our journey, maximising returns, delivering sustainable growth and fulfilling steady value creation for our stakeholders.

**Pursuant to Section 395(1) of  
the Companies Act, 2013**

**REPORT OF**

Gujarat Mineral Development Corporation Ltd,  
Ahmedabad

On the Operation carried out during  
the Financial Year 2022-23.

**REPORT PRESENTING OFFICER**

Additional Chief Secretary,  
Industries and Mines Department,  
Sachivalaya, Gandhinagar.

## Gujarat Mineral Development Corporation Limited, Ahmedabad

### REVIEW OF 60TH ANNUAL REPORT OF GUJARAT MINERAL DEVELOPMENT CORPORATION LIMITED, AHMEDABAD.

The Annual Report of Gujarat Mineral Development Corporation Limited, Ahmedabad together with Audited Annual Accounts for the year ended on 31st March, 2023 are presented herewith. Total income for the year 2022-23 was ₹ 3,89,385 lakh as compared to ₹ 2,88,726 lakh during the year 2021-22.

Profit after tax during the year 2022-23 was ₹ 1,21,248 lakh as compared to ₹ 44,521 lakh during the year 2021-22. Profit before tax was ₹ 1,65,717 lakh, which was ₹ 77,695 lakh during the previous year.

#### CONTRIBUTION TO THE STATE EXCHEQUER

During the year 2022-23, Company contributed towards Royalty ₹ 19,519 lakh, towards SGST ₹ 9,827 lakh and towards dividend ₹ 10,119 lakh. Thus an aggregate amount of ₹ 39,465 lakh was contributed to the State Exchequer.

During the year, share capital of ₹ 6,360 lakh remained unchanged, in which the State Government holds 74%.

#### DIVIDEND

For the year, 2022-23, the Company has declared a dividend of 572.50% on equity shares on paid up equity share capital of ₹ 6,360 lakh. Out of which, the State Government has been paid ₹ 26,944 lakh during the financial year 2023-24.

## Financial and Operational Achievements of the Company

The financial results of the Company for the past five years are as under:

Financial Year	Total Sales	Profit/(Loss) Before Tax	Income Tax	Dividend	(₹ in Lakh)
					In percentage
2022-23	3,50,145	1,65,717	44,470	36,411	572.50
2021-22	2,73,208	77,695	33,174	13,674	215.00
2020-21	1,34,263	(34,447)	(30,758)	636	10.00
2019-20	1,52,095	20,343	5,832	6,360	100.00
2018-19	1,87,968	30,720	16,851	6,360	100.00

The achievements in Production by the Company for the past five years are as under:

Financial Year	Lignite (Lakh MT)	Bauxite (Lakh MT)	Power (MU)
2022-23	75.80	3.29	1,142
2021-22	85.52	3.23	923
2020-21	60.04	3.73	710
2019-20	69.56	4.51	1,116
2018-19	91.90	4.36	1,606





## REPORT ON THE EXISTING OPERATIONS OF THE COMPANY

### LIGNITE PROJECT

#### Tadkeshwar (Dist. Surat)

During the year 2022-23, 6.08 lakh MT of lignite was produced from this mine, which was 8.99 lakh MT in the previous year.

### LIGNITE PROJECT

#### Rajpardi (Dist. Bharuch)

During the year 2022-23, 7.07 lakh MT of lignite was produced from this mine, which was 7.11 lakh MT in the previous year.

### LIGNITE PROJECT

#### Umarsar (Dist. Kutch)

During the year 2022-23, 16.46 lakh MT of lignite was produced from this mine. which was 18.20 lakh MT in the previous year.

### BAUXITE PROJECT

#### Mewasa (Dist. Devbhumi Dwarka)

During the year 2022-23, 1.38 lakh MT of bauxite was produced by this project which was 0.81 lakh MT in the previous year.

### WIND POWER FARMS AND SOLAR POWER PROJECT

At various places of Gujarat, 200.9 MW of Wind Power Projects are operational and 5 MW of Solar Power Project is operational at Panandhro. During the year 2022-23, the

### LIGNITE PROJECT

#### Bhavnagar (Dist. Bhavnagar)

During the year 2022-23, 11.58 lakh MT of lignite was produced from this mine, which was 16.37 lakh MT in the previous year.

### LIGNITE PROJECT

#### Mata no Madh (Dist. Kutch)

During the year 2022-23, 34.61 lakh MT of lignite was produced from this mine, which was 34.84 lakh MT in the previous year.

### BAUXITE PROJECT

#### Gadhsisa (Dist. Kutch)

During the year 2022-23, 1.91 lakh MT of bauxite was produced by this project which was 2.42 lakh MT in the previous year.

### AKRIMOTA THERMAL POWER PROJECT

#### Nanichher (Dist. Kutch)

During the year 2022-23, Akrimota Thermal Power Station produced 822 MU of Electricity, which was 590 MU in the previous year.

PLF of Wind Power Projects was 18% and the CUF of Solar Power Project was 16%, which was 19% and 16% respectively in the previous year.

## Environmental Programme

Lignite, one of the key sources for generating thermal energy, comes along with contaminants like Sulphur and Pyrites that impact the environment. Removing these contaminants, technically regarded as washing Lignite, will reduce the pollution load. Your Company is exploring opportunities to build a Pyrite and Sulphur removal plant that will use the advanced dry technology. It believes the needs of the environment are as important as the need for energising progress and development - driven to realise the vision of Honourable Prime Minister of making India a Green Energy nation.

Towards monitoring the environment and controlling pollution, your Company has installed ESPs in the Thermal Power Project to control the emission in Boiler Stacks. Dry Fog Systems have been installed to control fugitive dust emission during material handling through Conveyors.

Your Company is actively engaged in developing a culture of environment and health consciousness. It seeks to achieve carbon and climate neutrality through adoption of best practices in its operations and management. Your Company is pleased to report that it is using drip irrigation techniques and using recycled water where it is supporting a project under which a check dam is created to harvest the rainwater. Under the Sujalam Sufalam Yojna, your Company also undertook deepening of ponds, thus making every drop count.

It is promoting greenbelt development through plantation drives. During FY 2022-23, we planted a total 55,000 plants saplings, covering 21 hectares of mine lease and residential colony areas, involving the State Forest Department, local villages, societies, etc.

### Regarding presenting the Report:

These accounts together with Audit Report are presented before the Legislative Assembly within the prescribed time limit.

#### **S.J.Haider, IAS**

Additional Chief Secretary  
Industries and Mines Department



# An Outstanding and Robust Performance in FY2023



Highest-ever Revenue from Operations at

**₹3,501 crore**

up 28% YoY



Highest-ever Net Profit of

**₹1,212 crore**

up 172% YoY



EBITDA

**₹1,557 crore**

EBITDA Margin 42%



Highest-ever Dividend of

**572.5%**  
or  
**₹11.45**

per equity share on

Face value of ₹2



Highest-ever Net Worth of

**₹5,759 crore**



Generated

**1,142**

Million Units of Power,

up 24% YoY



Revenue from Thermal Power 6% of Total Revenue;

**88%**

from Lignite Production



Ranked

**486<sup>th</sup>**

in India's Fortune 500 Companies



Received

**AA+**

for Bank Loans by CARE

# Content

## 07-52 Strategic Report

Chairman's Message To Shareholders	07
From The Managing Director's Desk	08
Leveraging six decades of experience in mining and minerals	10
Delivering value. Every step of the way.	11
A journey of evolution and outstanding growth	12
Our Well-diversified Portfolio	14
Promoting growth and economic development of MSMEs	26
Solidifying our non-lignite business	27
Improving customer engagement experience	28
Strengthening IT Infrastructure	30
Project SHIKHAR	31
Development and Implementation of Risk Management Policy	34
Committed to Safety Quotient	36
Initiatives & Awards	37
Empowering Communities, Enriching Lives	38
Maximising Social Returns on Investment (SROI)	42
International Centre for Excellence in Mining	44
Contributing to Net Zero	46
Keeping Environmental & Ecological Impacts in mind	48
Investor Compliances and Corporate Governance	49
Building & Developing our Human Capital	50
Corporate Information	52





We are confident of making great strides in our journey, maximising returns, delivering sustainable growth and fulfilling steady value creation for our stakeholders.



## 54-130 Governance

Financial Highlights for the last ten years	54
Notice	55
Board's Report	67
Comments of C & AG	73
Business Responsibility & Sustainability Report	81
Report on Corporate Governance	110
Management Discussion and Analysis Report	121
Annual Report on CSR	130

## 134-208 Financial Statements

Independent Auditors' Report - Standalone	134
Standalone Financial Statements	146
Independent Auditors' Report - Consolidated	197
Consolidated Financial Statements	208





# Chairman's Message To Shareholders



## Strengthening the Mineral Sector towards increased production and greater prosperity

### Dear Shareholders,

This year has been indeed special to us as we take immense pride in sharing our exceptional performance. This remarkable achievement is a testament to our team's dedication and unwavering commitment.

We are happy to be a part of the mining sector in India, an important activity and one of the core industries. The mining sector, which is a major producer of crucial minerals, is a major contributor in making India one of the fastest growing economies in the world.

The sector is well-aligned with the Hon'ble Prime Minister's vision of Aatmanirbhar Bharat, and committed to make India self-reliant in the production of key minerals.

GMDC is a prominent entity in lignite and its leading supplier in India, working dedicatedly to meeting India's energy requirements and reducing import dependence. Coal is the fuel backbone of Gujarat's industries, and through its exploration in Odisha, to improve Gujarat's energy security. Our aim is to boost production of minerals, and as we look beyond lignite and coal, we seek to

play a pivotal role in expanding our portfolio to other minerals and metals like limestone, copper and manganese.

We are emerging as the new national player in the mining and minerals sector, and are working to further strengthen this sector by tapping into technological advancements across the value chain – from exploration to beneficiation and processing.

With a strong potential to impact environment sustainability, social inclusion and economic development, the mining industry is constantly evolving with a focus on enhancing efficiency, deploying safer mining techniques and ensuring rehabilitation of project affected families.

### Creating value, responsibly

At GMDC, with scientific and efficient operations, we are a socially and environmentally responsible organisation, committed to sustainable growth. We firmly believe in the importance of responsible business practices that encompass strong governance.

Today, with the right strategy, right culture and right geographical footprint, we remain set to deliver on our commitment, with a renewed sense of optimism, confidence and ambition.

### Thank you, stakeholders

I would like to take this opportunity to express my gratitude to all our stakeholders for their unwavering support to GMDC. Your support has been invaluable to us. We have announced the highest-ever dividend in our history, and remain committed to building a sustainable and prosperous future, while staying true to the core values of the Company.

Once again, I extend my sincere appreciation to all our stakeholders for their trust and continued partnership. Together, we can forge a path towards a sustainable and inclusive future.

### Dr. Has Mukh Adhia, IAS (Retd.)

Chairman

# From The Managing Director's Desk



Moving ahead, we see revenue visibility as we increase our share of non-lignite.

## Our Valued Shareholders,

I would like to start my communication to you with a quote from Roy T. Bennett, "What helps you persevere is your resilience and commitment." Shareholders, I am pleased to once again connect with you to report our performance and the progress we made during the year 2022-23.

With a business model that is flexible, agile and resilient, we demonstrated growth that is exceptional and outstanding, but the best-ever in the 60-year history of GMDC. The business depicted a landmark revenue and a performance that will go down in history. Our financial performance this year has been a result of healthy profitability and large cash accruals.

# ₹3,501 crore

Total Income  
Highest-ever annual  
revenue from  
Operations of  
the Company.

## Delivering outstanding growth

The Company clocked 28% increase in Revenue from Operations at a record ₹3,501 crore, from ₹2,732 crore in the earlier year of FY2022. This is highest ever annual revenue from operations of the Company. Net Profit was the highest ever at ₹1,212 crore, up from ₹445 crore earlier. PAT went up by 172%. From a Net Loss of ₹37 crore just two years back in FY2021, we have made steady recovery to return to profit.

Total Income was ₹3,894 crore vis-à-vis ₹2,887 crore, due to significant increase in average sales realisation of lignite owing to sharp upward movement in international coal prices of about 50% on the back of global demand-supply situation. EBITDA went up by 42%, from ₹875 crore earlier to ₹1,557 crore.

With increase in average sales realisation of lignite by 63%, profitability improved by 172% with 42% EBITDA margin.

Talking about power generation, we generated total 1,142 million units in FY2023, against 923 MU last year, which is a rise of 24%.

In recognition of our record financial performance this year, and as a token of appreciation to our valued shareholders, we are delighted to announce the declaration of the highest-ever dividend of 572.5% or ₹11.45 per equity share on a face value of ₹2 each. This also demonstrates how we are further

creating shareholder value.

Increase in lignite prices continues to be a steady contributor to our growing top line. With continuous increase in lignite and imported coal prices, average sales realisation has also increased per tonne.

## GMDC today

Today, we are proud to be operating 5 lignite mines, located in Kutch, South Gujarat and Bhavnagar, with estimated reserves of 95 million tonnes. During the year, we have worked on newly allotted 6 new lignite blocks with combined lignite reserves of 360 Million Tonnes. Today, we cater to nearly 25% of the total demand of minerals in Gujarat, with a diversified customer base comprising small and medium-sized companies spread across textiles, steel, cement, power generation and various other sectors.

The operationalisation of these 6 new mines, with total lignite reserves of 360 million tonnes, will add to our capacity in 4-5 years. We will continue benefiting from higher production, supported by steady demand from manufacturing industries located in Gujarat. The increased production from these new mines will facilitate us in catering to at least 30-35% of total demand by FY2025. Also, during the year, we received permission for land acquisition in Tadkeshwar, which was closed due to landslide. Restoration of Tadkeshwar mine and increase in production at



Bhavnagar site will lead to increased sales volume.

### Our capex plan

This year, we set an ambitious capex target of ₹3,000 crore. A significant portion of this will be utilised towards lignite projects, highlighting our commitment to innovation and technological advancements.

A key milestone of the year was the allotment of two new coal blocks at Odisha, going beyond the geographical boundaries of Gujarat. This also indicated our intention to strengthen our presence in the coal mining sector.

These new coal blocks will be developed in a phased manner, and we hope to achieve full mining capacity in 4-5 years. We see the Company's Net Worth increasing four times by 2027-28, from ₹5,000 crore. We are committed to utilising our resources and expertise to develop these blocks to their fullest potential, while ensuring the highest standards of safety and environmental sustainability.

In another key development, we kick-started refurbishing of 250 MW Akrimota thermal power plant at Nani Chher, with a reported plant load factor of 38%. This move is aimed at maximising power generation by increasing utilisation of installed capacity, and taking plant load factor to beyond 75% by the next fiscal year.

### Implementation of dynamic pricing

Earlier, we followed a uniform price for all lignite projects. In August 2021, the Board authorised us to take necessary product price revision. We changed our pricing and product strategy, and launched a customer engagement index to reward loyal customers with additional allocations. Implementation of dynamic pricing resulted in quick decision-making in response to market dynamics and profitability improved. This was also supported by a continuous rise in lignite prices and rise in imported coal prices, our benchmark for customer pricing.

### Diversifications for the future

Our focus is to diversify our revenue base from lignite, and also building on our capabilities in other minerals such as copper, limestone, fluorspar and silica sand. We have roped in BCG, a globally-reputed strategic consultancy company, for conducting a feasibility study for this strategic move. With this, we are targeting to increase the share of non-lignite portfolio in the coming years and mitigate the risk of dependence on a single commodity.

### Future Outlook

We faced seemingly insurmountable obstacles with fortitude and have bounced back to now stand firm and tall. This showcases our management's confidence in the Company and also depicts the inherent resilience of the sector. Moving ahead, we foresee revenue visibility as we increase our share of non-lignite. Going forward, demand for lignite is seen to be stable in the medium term, as we seek to reduce the dependency of imported coal.

In conclusion, we understand your trust and confidence in us, and we remain dedicated to maximising returns and creating sustainable growth. We also remain committed to continue our momentum by further enhancing shareholder value in the future.

Going forward, we will continue to drive innovation, expand market presence and create long-term value for all stakeholders.





I take this opportunity to thank all our stakeholders for their trust, support, guidance and good wishes. The journey ahead is long and interesting, and together we will continue to grow.

### Roopwant Singh, IAS

Managing Director

# Leveraging six decades of experience in mining and minerals

## A Jewel in the Mining Sector

-  One of India's leading Mining Companies
-  A Zero Debt Company
-  More than 6 decades of Experience In the Mining and Minerals sector
-  Ranked 486<sup>th</sup> among India's Fortune 500 Companies



### A TRUE GEM

Incorporated in 1963, GMDC is one of the true gems to tap the mineral-rich basket of the state of Gujarat. Of the state's mineral demand of **25-28 million tonnes**, nearly **8.5 million tonnes** is produced and contributed by GMDC.



### Exploring Mineral Deposits in Gujarat

We are engaged in development of ample mineral resources of Gujarat, fuelling the state's development. Our aim is to identify products that find applications in diverse industries, serve them with minerals and building blocks.



### Diverse Power Portfolio

With a big thrust on forward integration, we are also engaged in generation of power at our strategically located thermal plants. By harnessing renewable sources of power generation with our wind power and solar power installations, we supply affordable power to nearby industries, serving their energy requirements.



### Augmenting Lignite Production

We are ramping up lignite production from open cast lignite mines to serve our captive power plants. Our emphasis has been to augment production in **6 new lignite blocks to capture a larger share of the minerals market**. With this, we are leveraging the buoyancy in lignite prices and capturing a significant share in the market of Gujarat.

# Delivering value. Every step of the way.



## Being the Building Blocks for Diverse Industries



Power generation



Manufacturing glass and ceramicware



Aiding in oil drilling



Hardening steel and prevention of its rusting to purifying water



Automobiles



Manufacturing of hydrofluoric acid



Mobile handsets

### KEY PROCESSES IN EXPLORATION

Planning

Field feasibility

Geological Mapping and Geo-physical Surveys

Drilling

Core logging for details on lithology and to ascertain thickness, grain size, colour and Megascopic characters

Sample Collection

Preparation and analysis for physical, chemical and geotechnical parameters

Preparation of exploration report for the Ministry of Coal and Ministry of Mines





# A journey of evolution and outstanding growth

Our magnificent journey of transformation traversed through some of the most exciting milestones, even as we navigated disruptions along the way, yet creating fundamental and lasting change.

Was allotted Fluorspar Mining Lease to process 500 tonnes per day of Fluorspar to produce calcium fluoride concentrate

Started Bauxite mining at Kutch, the raw material for metallurgical and non-metallurgical uses

Was allotted Bauxite Mining Lease at Mevasa, District Devbhoomi Dwarka

Commissioned calcination plant at Gadhsisa, with a capacity to produce 50,000 TPA of calcined bauxite, a key raw material for manufacturing Refractory, Monolithic and Castables

Listed on the Indian stock markets to bring efficiency and profitability in business operations; Government disinvested 26% stake

**1964**

**1965**

**1984**

**1997**

**1963**

Incorporated on 15th May, 1963 to develop major mineral resources in the state

Started with a silica sand quarrying plant near Surajdeval for crushing and screening silica sand for the glass industry

**1967**

Commenced erection work of Fluorspar Beneficiation Plant

**1969**

Started Bauxite mining operations

**1974**

Allotted Lignite Mining Lease at Panandhro, Kutch; developed first lignite mine to cater to fuel demand of several industries

**1971**

Commissioned Fluorspar Beneficiation Plant

**1983**

Opened lignite mine of capacity of 1 MMT at Rajpardi, district Bharuch to cater to the growing fuel demand of industries in southern Gujarat

**1988**

Kickstarted an expansion plan by deploying continuous mining machinery – Bucket Wheel excavators.

Established two units of 125 MW each of thermal power plant at Nanichher, district Kutch for business diversification and value-addition of lignite fuel

A lignite mine of 2.5 MMT per annum capacity was opened at Tadkeshwar, Surat to cater to sustainable and committed fuel demand of industries in South Gujarat

All manganese bearing areas in Gujarat reserved for GMDC. A project to handle manganese waste dump was established to cater to the requirement of industries in Gujarat

**2005**

**2006**

**2002**

A lignite mine of 2.4 MMT per annum capacity was opened at Mata No Madh, District Kutch, to cater to the fuel demand of industries in the State

**2008**

Opened a Lignite mine of 3.00 MTPA capacity near Bhavnagar

**2009**

Ventured into harnessing wind energy and commissioned 200.9 MW wind turbines in Kutch, Porbandar, Devbhumi Dwarka, Jamnagar, Rajkot and Bhavnagar

**2010**

Implemented ISO 9001 at Corporate Office

**2011**

Embarked on a sophisticated Enterprise Resource Planning system covering mining operations throughout Gujarat to achieve efficiency with minimum resources

A 5 MW solar power plant was installed on the reclaimed mined out land of Panandhro Lignite Mine in Kutch, the first-of-its-kind in the country, to utilise reclaimed land of mined out area

**2015**

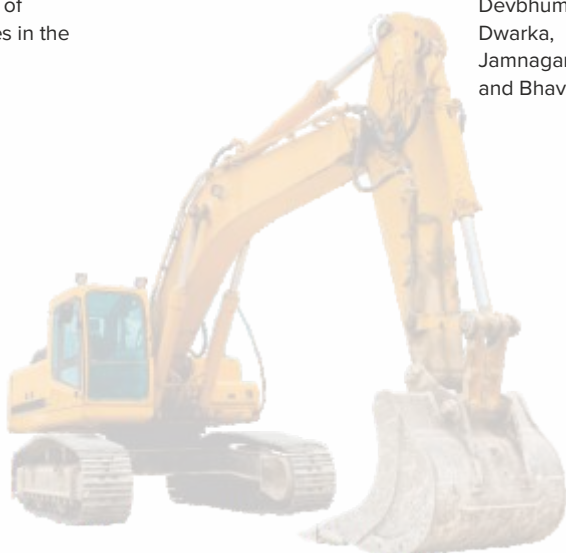
A lignite mine of 1 MMT per annum capacity was opened at Umarsar, District Kutch, to cater to fuel demand of industries

Emerged as the largest merchant seller of lignite in India by developing 6 operating lignite mines in the state

Set up a 1.5 million TPA Pyrite Removal Plant at Bhavnagar Lignite Project on Built Own Operate (BOO) basis for removal of pyrite nodules

**2023**

Emerged as the highest bidder of two coal blocks at Odisha – the Burapahar block with a geological reserve of 548 MT; and the Baitarani (West) block with a geological reserve of 1,097 MT



Our Well-diversified Portfolio



Lignite

Lignite is considered as "Brown Gold" due to its naturally compressed peat nature. It has a relatively low heat content and a carbon composition of around 25-35%. According to the Annual Survey of Industries 2019-2020, published by the Ministry of Statistics and Programme Implementation, Gujarat has the highest Industrial Output with 18.14%, and the second highest number of factories with 11.55%. These put a significant strain on solid fuels which are the primary source of thermal and electrical energy for the industries.

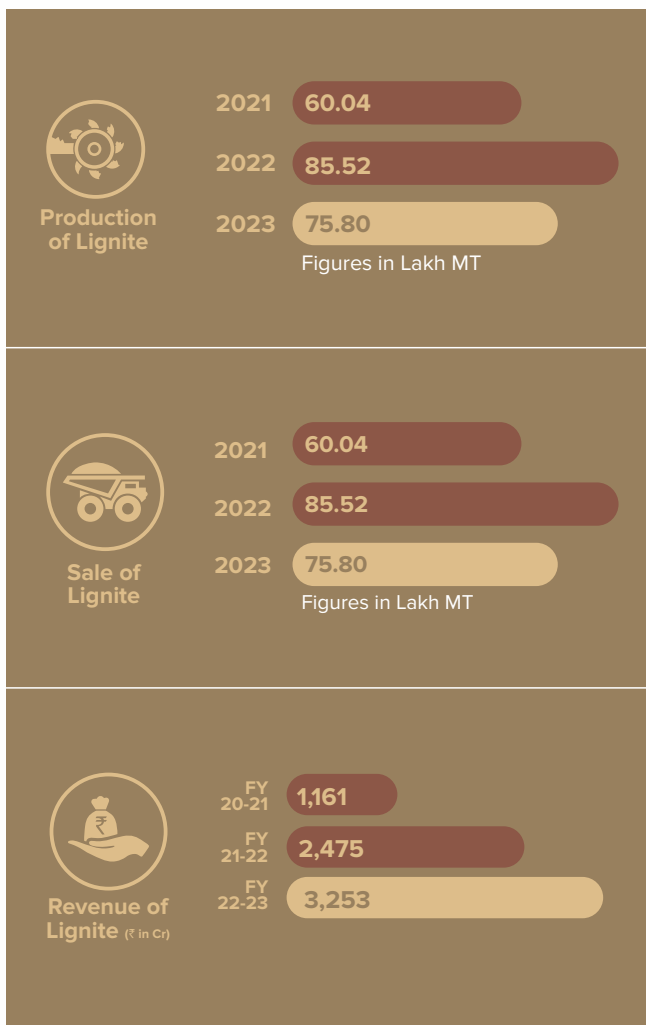
We have five operational Lignite mines located in Kutch, South Gujarat and Bhavnagar regions. Our responsibilities extend far beyond mere production; we fulfil a crucial role as a steadfast supplier of Lignite to a diverse array of industrial units spread across Gujarat. Our clients primarily include textile, chemical, ceramics and brick manufacturers. We also supply Lignite for Captive Power Plants in Gujarat, as well as our own Power Plant in ATPS.

We are engaged in mining operations in order to reduce India's reliance on mineral imports, protect its foreign exchange reserves, and promote self-sufficiency. We are committed to providing reliable, timely, and competitively-priced Lignite to industries in the region. Our strategic vision is to expand and strengthen our position within the Lignite industry by transforming it into a comprehensive mining value chain.

Our main thrust is to strengthen and expand our existing Lignite business. We are targeting captive power plants, as they are a key customer base and major consumer of Lignite. Hence, we are actively searching for new mining leases to increase Lignite production in the state. The operationalisation of our six new blocks, three of which are located in Kutch, and the remaining two in South Gujarat, is a major focus area and a strategic move that will not only increase the production capacity of the state, but also reduce electricity costs and ensure greater Lignite utilisation within Gujarat.

At GMDC, we understand the rising need for Lignite in India's MSME sector, particularly among ceramic manufacturers, foundries, and textile processing units. Despite its lower calorific value, MSMEs have found Lignite to be a great alternative fuel for their manufacturing processes. It also serves as a substitute for imported coal. Our goal is to capture a significant portion of the thriving MSME market in Gujarat and take advantage of the growing opportunities and demand for Lignite.

To support and promote MSMEs, we have implemented a modified categorisation system based on consumption capacity. This ensures that smaller consumers receive price benefits compared to larger ones. Additionally, we have broadened our customer base by adding over 600 new clients, allowing us to reach and connect with businesses across the sector.

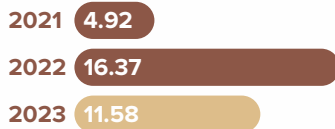




## A glimpse of our Production, Sales & Revenue:

### Lignite Production (in Lakh MT)

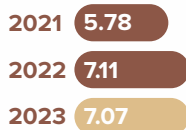
#### Bhavnagar



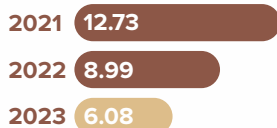
#### Mata-no-Madh



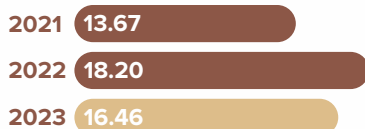
#### Rajpardi



#### Tadkeshwar

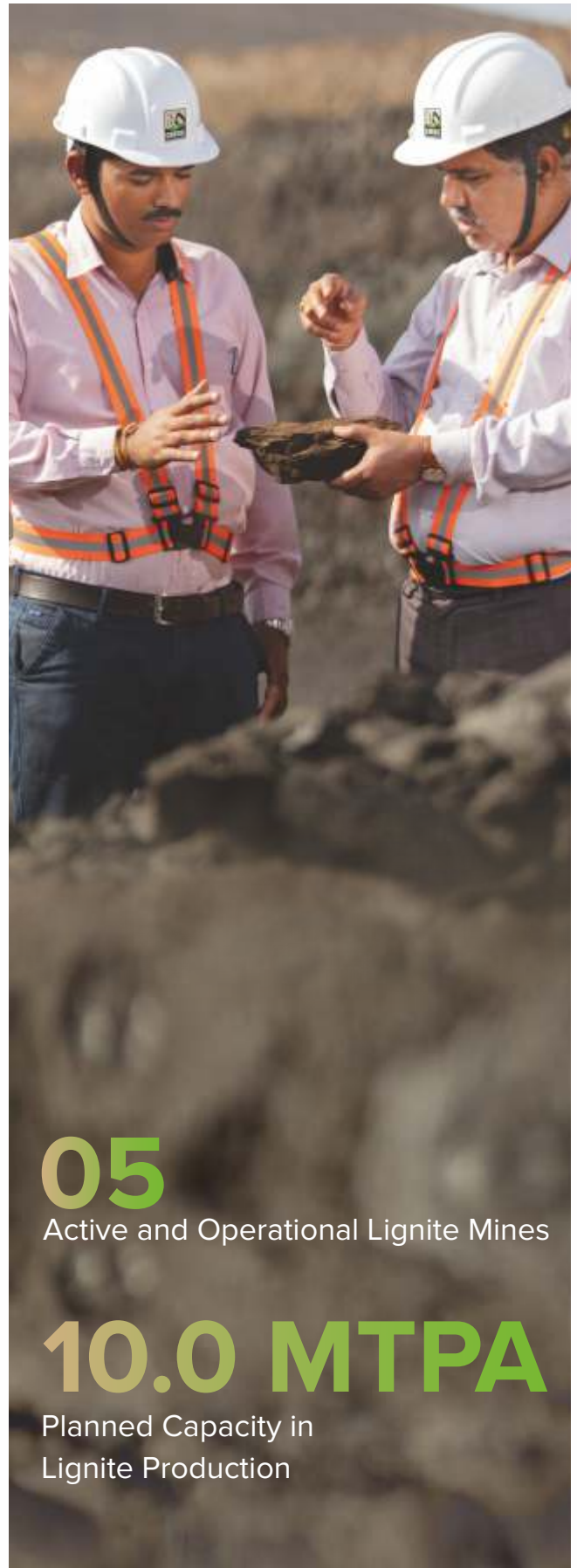


#### Umarsar



Rajpardi, which provides the best quality Lignite for GMDC is also one of the most challenging Lignite mines. With stripping ratios reaching into 19 parts to 1, we were able to successfully and economically mine for Lignite.

One of the key strategies of dump and waste management while mining for Lignite which has value addition aspects is through sale of the various minor minerals. These minor minerals – primarily Bentonite (Bhavnagar), Silica sand, Ball clay (Rajpardi) and Ordinary clay (Tadkeshwar) are sold through long-term agreement and in open market for profit and byproduct management.



# 05

Active and Operational Lignite Mines

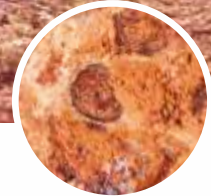
# 10.0 MTPA

Planned Capacity in Lignite Production

Our Well-diversified Portfolio



Bauxite



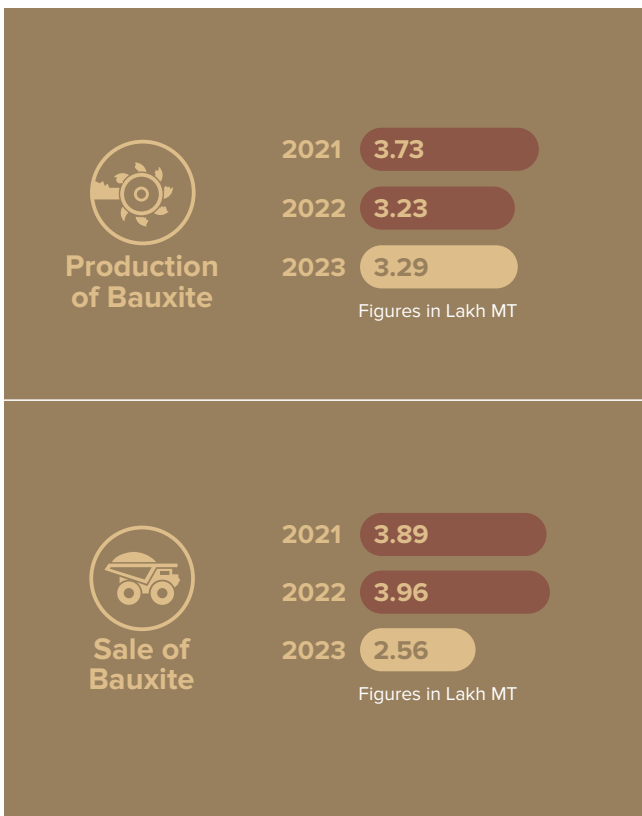
**Rebranding of Bauxite Grades**

Traditionally, Bauxite has been categorised into three grades: Plant Grade (PG), Non-Plant Grade (NPG), and Dust. However, in a strategic move to cater to the diverse needs of customers, we have taken a proactive approach by further classifying these three grades into eight distinct grades based on their quality characteristics. This enhanced categorisation allows us to offer a more tailored and customised product range to customers based on their specific end-use requirements.

The subdivision of Bauxite into eight grades has proven to be a game-changer, as it has revitalised the demand for grades that were previously considered dormant or underutilised. The demand for the previously dormant grades has experienced a notable upswing as a result of this refined classification system.

Bauxite is a key raw material for aluminium production. We ensure that Gujarat's demand for both plant-grade and non-plant grade Bauxite is met seamlessly. The deposits are strategically clustered, with numerous pocket deposits in close proximity. Currently, we operate nine Bauxite mines, with eight located in the districts of Kutch (Gadhsisa Group of Bauxite Mines) and one in the enchanting region of Devbhumi Dwarka.

During the fiscal year 2022-23, we sold 2.56 Lakh MT of Bauxite. Our commitment to excellence shines through as they continue to explore and extract Bauxite, contributing to the region's growth and meeting the demands of the flourishing aluminium industry. Through our Bauxite mining operations, we contribute to India's vision of Aatmanirbhar Bharat. We are fully equipped to ensure its availability and assured supply, helping reduce India's dependence on imports.



**Efforts for Bauxite sale through e-Auction**

During the fiscal year 2022-23, we successfully launched the e-Auction process of the entire approved stock of 5.2 Lakh MT of Non-Plant Grade (NPG) Bauxite, towards meeting the demand of various industries and customers.

Additionally, we achieved significant commitment for purchase of 1.5 Lakh MT of Bauxite Dust through e-Auction during the same period.

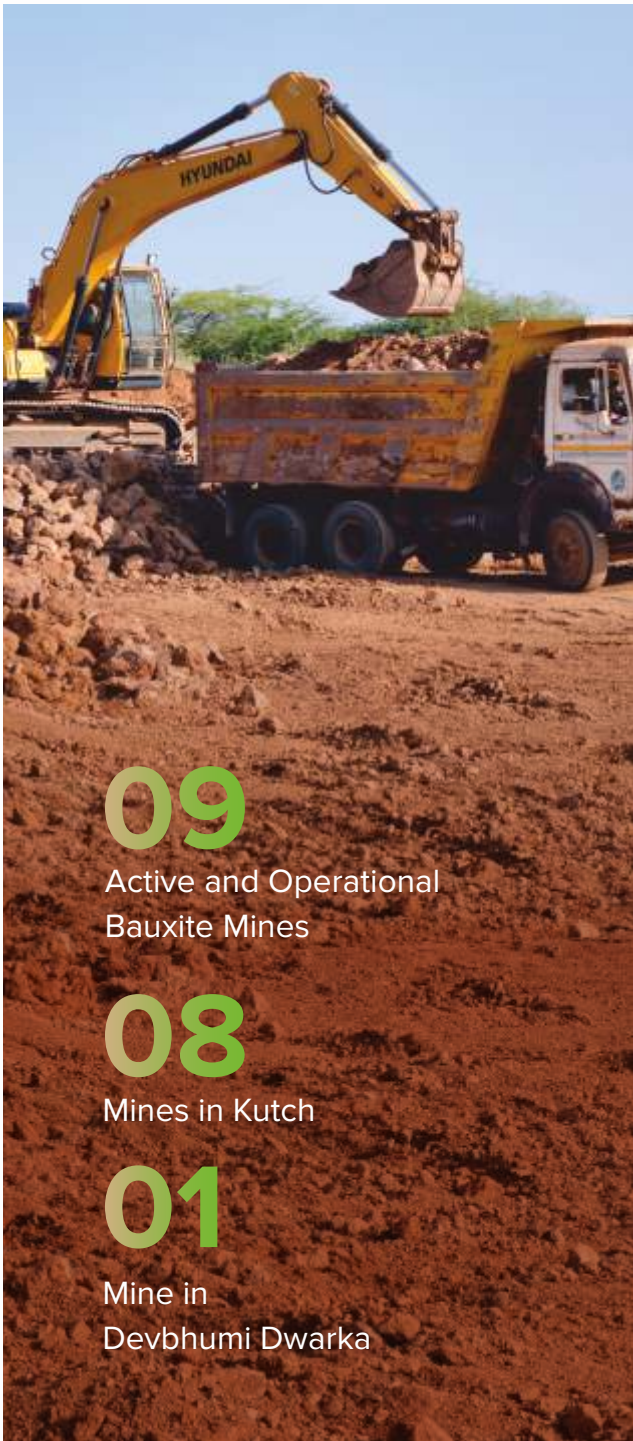
By offering to sell the entire approved stock of both NPG Bauxite and Bauxite Dust, we not only showcased our operational excellence and production capabilities, but also demonstrated the ability to anticipate market trends and deliver products that meet industry requirements.

**Induction of new customers**

During the fiscal year 2022-23, we experienced a significant expansion of its bauxite customer base, with the induction of approximately 28 new customers. These new customers encompass a range of industries, including Cupola units and bauxite value addition plants, highlighting the diversified applications and growing demand for our products. The addition of these customers not only reflects the trust and confidence they have in GMDC's offerings but also signifies the expanding market reach of the company.



The induction of these 28 new customers has resulted in a significant surge in monthly demand, with an increase of approximately 30,000 MT. This surge highlights the growing market recognition of our product quality, reliability, and customer service. To meet this increased demand, we have further optimised its production processes and supply chain management, ensuring timely and efficient delivery to its expanding customer base.



09

Active and Operational  
Bauxite Mines

08

Mines in Kutch

01

Mine in  
Devbhumi Dwarka

Fluorspar

Fluorspar is the commercial name for naturally occurring mineral fluorite, composed of calcium and fluorine ( $\text{CaF}_2$ ). It belongs to halide minerals, and crystallises in isometric cubic habit. It is colourless and transparent, and used in the production of certain glasses and enamels.

### KEY APPLICATIONS

Fluorspar is used directly or indirectly in the manufacturing of products such as aluminium, gasoline, insulating foams, refrigerants, steel and uranium fuel.

Fluorspar is an essential industrial mineral with unique properties that enables it to find usage in a broad range of applications in metallurgy, Aluminium smelting, batteries, steel production, ceramics, glass and more.

Our Fluorspar Mine at Ambadungar, Kawant Taluka, Chhota Udepur District enjoys a legacy of strategic significance. It testifies to GMDC's pioneering spirit and commitment to strategic resource extraction. Initiated in 1963, this flagship project has been instrumental in defining our presence and role in nation-building, with two primary activities: mining and beneficiation of Fluorspar.

The deposits at Ambadungar, encompassing 63.2 hectares of captive mine, has Fluorite deposits of 11.6 million tonnes present within the carbonatites, holding the promise of enabling self-sufficiency and domestic resource security. Its presence is all-the-more pertinent as India currently imports most of its Fluorspar requirements from sources across the globe, primarily China, South Africa, Vietnam and Thailand. This strategic reliance on imports highlights the potential of the Ambadungar Fluorspar Mine, not only as a resource hub but as a vital contributor to national self-reliance.

We deeply recognise the strategic importance of Fluorspar production to fulfil India's critical industrial needs. In line with this vision, meticulous plans are currently underway to restart the mine and revamp the beneficiation plant.

**Situated in a region with a scarcity of manufacturing and industrial plants within a 100-kilometre radius, the Ambadungar Fluorspar Mine along with the Kadipani Beneficiation Plant plays a key role in employment generation and economic empowerment in that region, particularly for the predominantly tribal community in the vicinity.**



## Manganese

Manganese is a hard, brittle, silvery metal, often found in minerals in combination with iron. It is a transition metal with a multi-faceted array of industrial alloy uses, particularly in stainless steel.



### LOCATIONS

GMDC's manganese mines is located at Panchmahal, Vadodara, Dahod, Bamankuva, Bapotiya, Pani and Salapada. It extracts and recovers decade-old manganese waste dumps.

### KEY APPLICATIONS

Manganese is used as a key raw material in the iron, steel and glass industry.



## Silica Sand

Silica Sand is also known as quartz sand, white sand or industrial sand. It is made up of two main elements – silica and oxygen. Silica sand is made up of silicon dioxide. Quartz, a chemically inert and hard mineral, is broken down into tiny granules over time through wind and water called Silica Sand. Each variety of silica sand has a unique composition and properties.

### LOCATIONS

GMDC's silica sand mines are located at Rajpardi in Bharuch.

### KEY APPLICATIONS

Silica Sand is used in several properties. Some of its key applications is in glass, sports fields and golf courses, calcium silicate bricks, water filtration, metal casting and production, paints and coatings, construction, ceramics and industrial abrasives.



## Limestone

Limestone is a sedimentary rock composed primarily of calcium carbonate or double carbonate of calcium and magnesium. It is used as a raw material for the production of lime.

### LOCATIONS

GMDC's Limestone mines are located in Kutch.

### KEY APPLICATIONS

Limestone is used as a chemical feedstock for production of lime used in cement manufacturing. It is used as an aggregate for the base of roads; as a white pigment or filler in products such as toothpaste or paints; as a soil conditioner; and as a popular decorative addition to rock gardens.

## Bentonite

Bentonite is an absorbent swelling clay used as remedy in many things. It is a clay formed by the alteration of minute glass particles derived from volcanic ash.

### LOCATIONS

GMDC's Bentonite mines are located at Surkha North, Bhavnagar.

### KEY APPLICATIONS

Bentonite is a highly absorbent, viscous plastic clay which is a valuable binding, sealing, absorbing, and lubricating agent used in a variety of industries. Its key properties of hydration, swelling, water absorption make it a multi-application product in diverse industries. It is also used in oil and water well drilling.

## Ball Clay

Ball Clay is a fine-grained, highly-plastic sedimentary clay, which fire to a light or near white colour. In India, rich deposits of ball clay are found in Gujarat and Rajasthan.

### LOCATION

GMDC's Ball Clay mine is located at Rajpardi, Bharuch.

### KEY APPLICATIONS

Ball Clay is principally used in the manufacture of ceramic whiteware and sanitaryware. It is appreciated for its plasticity, unfired strength and its light colour on firing. It acts as a binding agent and contributes to plasticity, workability and strength in a pre-fired ceramic body.

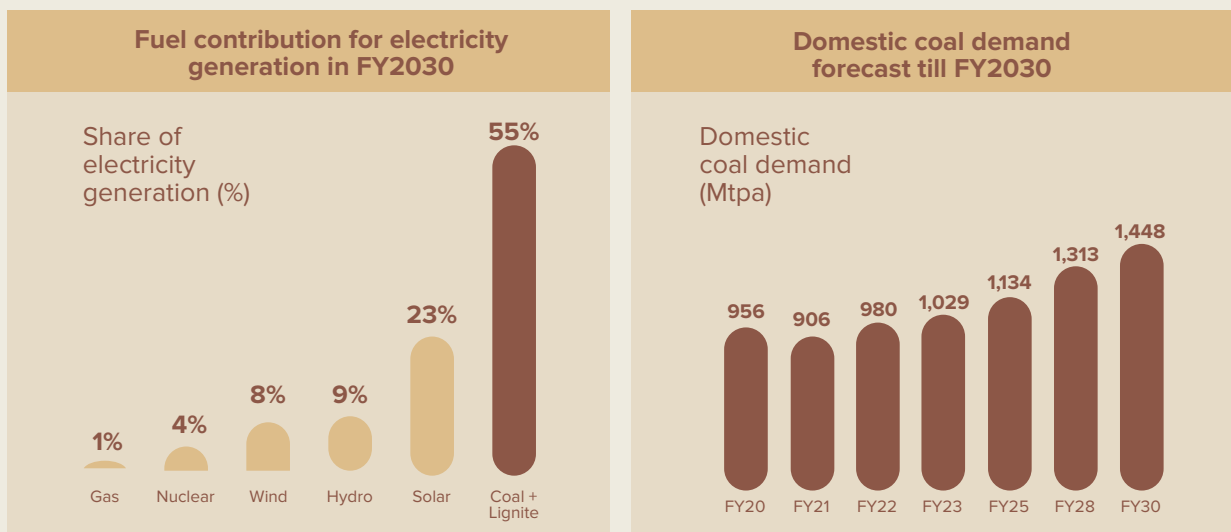
Our Well-diversified Portfolio



Coal plays an indispensable role in meeting India's energy requirements, serving as the foundation of the nation's heavy reliance on thermal power.

Despite concerns regarding its environmental impact, coal remains a highly sought-after source of energy, primarily due to its abundant availability and cost-effectiveness. India's vast coal reserves make it a strategic choice for meeting the country's energy needs, particularly in our developing economy with a rapidly expanding population.

As India strives to balance its energy mix and transition towards cleaner alternatives, the significance of coal in meeting its current power demands cannot be overstated.



Coal is here to stay - estimated to contribute ~55% of power generation in 2030; resulting in significant growth in demand



As part of our strategic diversifications and towards addressing the nation’s energy security, we are proceeding with accessing domestic coal from India’s eastern parts. At a recently concluded auction for coal, GMDC won two coal blocks in Odisha. Through these upcoming coal projects, we are seeking to meet the enhanced demand for energy.



Diversification into coal mining alongside existing lignite mining holds paramount importance for us. Expanding into coal mining allows us to tap into a broader range of energy resources, enhancing the Company's resilience and adaptability in meeting the growing energy demands of Gujarat and beyond.

By diversifying our operations, we can mitigate risks associated with a heavy reliance on a single resource and leverage the immense potential of coal as a valuable energy source. This strategic move not only strengthens our position in the energy sector but also contributes to the overall energy security and self-sufficiency of the region. With lignite and coal mining working synergistically, we are able to build up a diversified energy portfolio that can sustainably fuel economic growth and meet the evolving energy needs of Gujarat and India.

We are actively exploring the beneficiation of coal, aiming to produce cleaner fuels and contribute to India's transition towards a greener energy mix. We're embracing sustainable mining practices with a strong focus on adopting new-age advanced fleet technologies for enhanced sustainability. By investing in modern and eco-friendly mining equipment, we aim to minimize its environmental footprint and promote responsible resource extraction. Through these initiatives, we are poised to lead the way in sustainable mining practices, fostering a balanced approach between economic growth and environmental stewardship.

We are prioritising community development in Odisha by taking proactive measures even before the groundbreaking at the mine site. Recognising the importance of education, we aim to establish a privately run school with funding from the corporation. This initiative will help provide quality education to the local community, equipping them with knowledge and skills for a brighter future.

Additionally, GMDC is willing to set up a modern hospital equipped with the latest and best in class medical technology. This will ensure easy access to reliable healthcare services, addressing the healthcare needs of the local and surrounding communities. Besides this, we aim to set up a system to arrange mobile medical services for people who are unable to travel up to the hospital or are located in remote areas.

Parallely we are planning to set up a best-in-class sports academy, nurturing talent and promoting a healthy lifestyle among the youth.

These community development initiatives will underscore our commitment to uplifting the local community, fostering social well-being, and creating a sustainable and inclusive environment for all.

Our Well-diversified Portfolio



Base-Metal

# Working towards becoming a long-term supplier of base metal concentrates

GMDC has created a robust plan to operationalise its mine spread over 184 Hectares at Ambaji. It's one of the top multi-metal mines in the world with high metallic content, containing a sizeable 10-12% of metallic content containing base metals like copper (~1.56%), lead (~3.81%) and zinc (~5%). The reserves also contain precious metals like Silver, Cadmium, Germanium and Selenium in traces. The mineable reserves and resources total close to 7.3 million tonnes.

The precious metals will be extracted with the 3 concentrates. GMDC is envisaging to set up a beneficiation plant to make copper, lead and zinc concentrates from the mined ore. Zinc concentrate is primarily used in galvanising and coating while Lead concentrate finds extensive usage in batteries and in the construction business. Zinc and Lead are likely to be exported to the Asian markets where there is significant demand for the concentrates with increasing smelting capacity but stagnant production capacity.

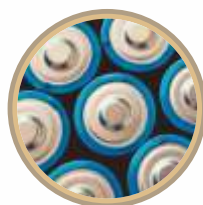
The global copper market has witnessed growth due to depleting reserves and increasing demand due to adoption of EV across nations. Copper concentrate is used in electronic equipment, machineries, renewables, construction and transport. In the Indian context, we import 95% of the current demand of copper concentrates, operationalising this mine and concentrator plant will help in decreasing the supply and demand deficit of copper for the nation.



Copper



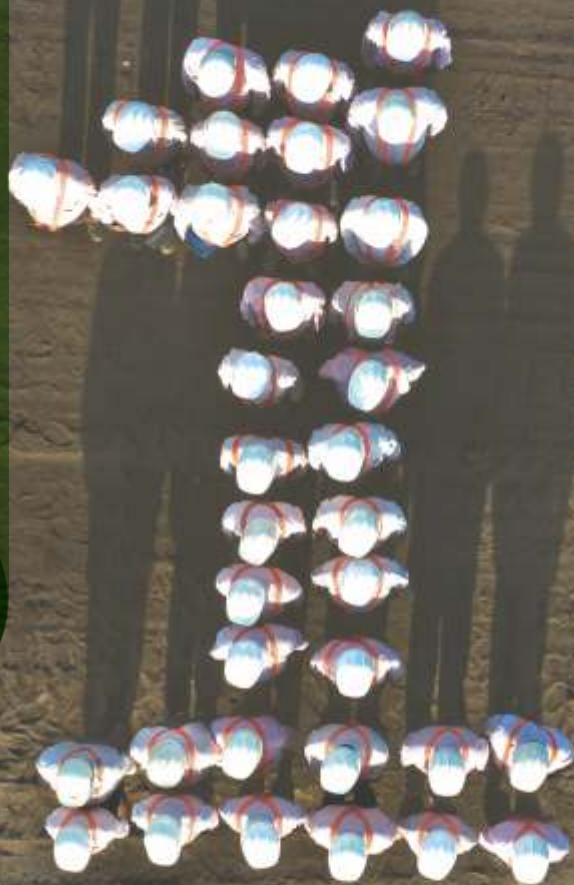
Lead



Cadmium



# INDIA'S NO. 1 MERCHANT SELLER OF LIGNITE





# Power Generation

**Given the rapidly-diminishing conventional sources of power, our foray into clean, sustainable and renewable energy is aimed at supporting the nation reduce its dependence on fossil fuel-led sources and combating climate change.**

At GMDC, the mined lignite is also utilised as a fuel for generating electricity. We engage in downstream vertical forward integration to supply and control the use of energy in the mining value chain. Our existing thermal power station is located at Nani Chher, Lakhpat Taluka in Kutch has been operational since 2005.

As India decarbonises electricity, we are helping the nation achieve an optimal energy mix of conventional and renewable sources. Through our broad portfolio of thermal, wind and solar energy plants at different locations in Gujarat, we have a growing presence in the power sector.

Renewable energy generated from all the three plants is supplied to diverse industries and also utilised internally for our own mining operations. Further, we are in the process of transforming our thermal plant to achieve better efficiencies and profitability.

**710.46**

Million Units

FY2021

**922.99**

Million Units

FY2022

**1,141.48**

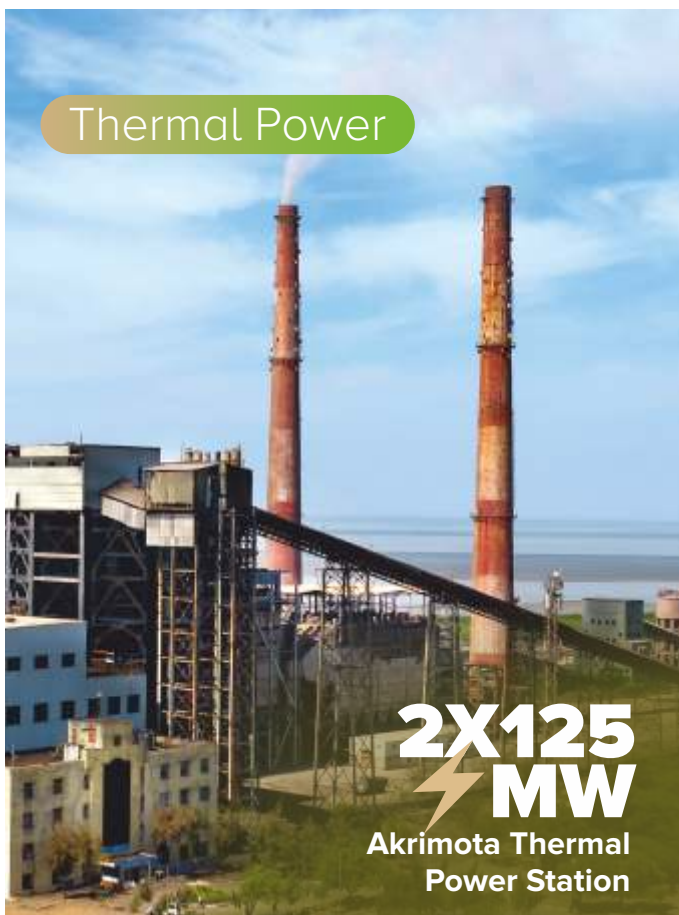
Million Units

FY2023

**Year-on-year increase in power generated**



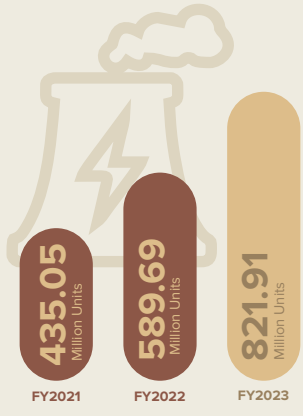
Our Well-diversified Portfolio



Thermal Power

**2X125 MW**  
Akrimota Thermal Power Station

**Akrimota Thermal Power Station** Operational since March 2005, the 2X125 MW Akrimota Thermal Power Station (ATPS), located at Nani Chher, Lakhpat Taluka in Kutch runs on state-of-the-art DDCCS technology for power generation. Lignite as a fuel is fed to this power plant from Mata No Madh and Umarsar, while water is supplied from Kori Creek using a **1.4 km seawater intake channel**.



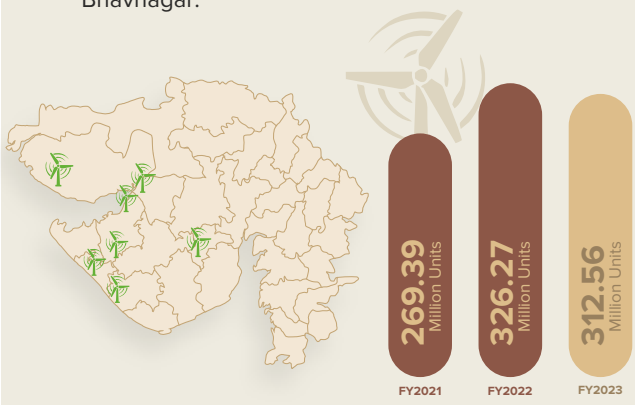
Year-on-year increase in power generated



Wind Power

**200.9 MW**  
Wind power

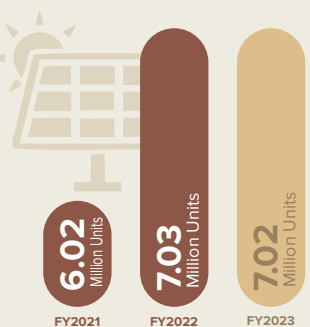
With the objective of engaging in the business of generation of clean energy through wind and converting it into electricity, the Company generates 200.9 MW wind power through installations at Kutch, Porbandar, Devbhumi Dwarka, Jamnagar, Rajkot and Bhavnagar.



Solar Power

**5 MW**  
Solar power

In its endeavour to tap renewable energy and contribute to net zero emissions, the Company initiated and installed a 5 MW solar power project in 2011, on the reclaimed mined out land of Panandhro Lignite Mine, Kutch.





# Promoting growth and economic development of MSMEs

**We have a diversified customer base comprising small and medium-sized companies spread across sectors. Our objective is to strengthen lignite production to support MSMEs looking for cheaper fuel, and revise segmentation to promote their growth and development.**

We value our MSME customers in textiles, chemicals and ceramics. To serve them well, we plan to scale higher and increase the total production of lignite to 10 MTPA by FY2024, from 8.5 MTPA currently.

With this, we are minimising the constantly increasing demand-supply gap and catering to growing energy requirements. MSMEs are complementary to large industries and contribute enormously to the socio-economic development of the country.

## Revising customer segmentation

Earlier, segmentation of customers was based on lignite lifting capacity of customers. With coal being used by small enterprises as fuel for production activities, we are considering the financial capability of MSMEs in revised customer segmentation. Customer segmentation will be based on the MSME status of the business units.

The new segmentation policy is aimed in the direction of promoting growth and development of the MSMEs. It will help ensure customer satisfaction and support them in their long-term profitability and sustainability in achieving the vision of AatmaNirbhar Bharat.





# Solidifying our non-lignite business

**As part of our strategic approach to de-risk business operations and expand non-lignite portfolio, we are building our capabilities in other minerals. Our strategy is to increase the share of revenue from non-lignite to 50% to enhance revenues, expand customer base, and grow market share as a company.**

At GMDC, we are working on increasing our non-lignite portfolio of silica sand, fluorspar, multi metal, and limestone. We are also working on augmenting the revenue from this segment to 50% of our Total Revenue. By doing this, we are mitigating the risk of our dependence on a single commodity. The Company has roped in BCG, a globally reputed strategic consultancy firm, for a feasibility study on this aspect.



## LEVERAGING OTHER VALUE OPPORTUNITIES



### Working on bauxite sales mechanisms

Through this mechanism, we plan to leverage the untapped potential of bauxite in India by capitalising on newer avenues in the diversified sector. As part of this, we aim to offload the existing stock of 11 lakh tonnes on non-plant grade bauxite.



### Mining of other minerals

We are mining other minerals like Silica, Bentonite and Ball Clay, and ensuring long-term supplies. We also plan to explore and mine lead, copper and zinc. Using our latest technology and equipment, we will continue to supply world-class value-added products.



### Expanding growth in silica

We aim to benefit from huge stock in silica sand and similar deposits in Bharuch. We are identifying newer areas of growth in manufacturing of float glass and solar panels.



### Setting up lignite beneficiation plants

We are setting up two bauxite beneficiation plants at Bhavnagar and Kutch to create increased value. These plants will have a capacity of few lakh tonnes per annum. Tenders for these plants are already under process.



### Identifying opportunities in cement grade limestone

At our lignite blocks at Panandhro, Bharkhandam and Lakhpatt in Kutch, there are huge quantities of cement grade limestone. By providing an assured supply of limestone to cement manufacturers, we aim to capitalise on the growing demand for cement and support large-scale infrastructure development and growing real estate activity in India. We are also identifying other opportunities for utilisation of cement grade limestone.

# Improving customer engagement experience

## Prioritising the MSME Sector

At GMDC, we recognise the growing demand for Lignite from India's MSME sector, particularly from ceramic manufacturers, foundries, and textile processing units. Despite its lower calorific value, MSMEs find Lignite to be an excellent substitute fuel for their manufacturing processes. Lignite also serves as a compensatory resource for imported coal. We intend to capture a substantial market share within the thriving MSME sector in Gujarat and leverage the growing opportunities and increasing demand for Lignite. Strengthening and deepening our existing Lignite business is the core focus of this strategy.

To support and encourage MSMEs, we have introduced modified categorisation based on consumption capacity. This customer segmentation ensures that small consumers receive price benefits compared to larger ones. Furthermore, we have expanded our clientele by adding more than 600 new customers, enhancing our reach and engagement with businesses across the sector.

## Customer Engagement Index

Ensuring customer satisfaction and fostering strong relationships with our valued customers is of utmost importance to us. To achieve this, we have implemented a Customer Engagement Index (CEI). The CEI ratings range from 1-Star to 5-Star, reflecting the booking behaviour of customers during the last six allocation cycles.

Lignite allocation is now conducted based on these CEI ratings, incentivising high engagement customers (5-Star) with additional allotments from the leftover quantities of low engagement customers (2-Star). This approach has resulted in improved booking performance while rewarding customers with exemplary engagement levels.

By implementing the CEI-based allocation system, we have witnessed a significant increase in monthly average booking quantity by 40,000 MT, contributing to a revenue growth of ₹ 17.4 Crore. More than 250 customers per month have benefited from the CEI programme, receiving additional allotments as a reward for their high engagement with GMDC.



## Differential Pricing and Allocation

In order to optimise allocation during periods of high demand and ensure optimal quantity for export-based industries, we have introduced a Differential Allocation system. Under this system, export-based industries in ceramics and textiles receive prioritised Lignite allocation, albeit at higher prices compared to other customers.

## Business Desk and Market Intelligence

At GMDC, we boast a team of experienced professionals and experts within our Marketing and Sales Department, constituting our Business Desk. The Business Desk leverages information from various online and open sources, market analysis, current trends, global mineral prices, historical data, and booking trends to prepare analysis reports on a regular

basis. These reports provide invaluable insights and recommendations on pricing strategies and allocation methods, enabling precise decision-making by our management team.

Further, during the FY 2022-23, our team has visited more than 800 customers to understand their requirement of Lignite along with preference over quality, grade, mine etc. The focus of the customer visit is to gain firsthand insights into the customer's environment and operations. By physically visiting a customer's location, we have observed how Lignite is being utilised, understand the specific challenges and needs faced by the customer, and identify areas where they can provide additional value. Moreover, it has fostered open communication and collaboration, allowing addressing any concerns or issues immediately and providing proactive support. Ultimately, it enables us to align our strategies with customer expectations, enhance customer satisfaction, and create mutually beneficial partnerships.

### Introduction of Payment Gateway

To streamline customer payment transactions, we have introduced a convenient payment gateway for booking allocated mineral quotas. This digital solution has significantly reduced the time required for customers to complete their bookings. Additionally, we are in the process of on-boarding three more payment gateways to further enhance customer convenience.

### Dedicated Customer Care

We are committed to enhancing the overall customer experience and ensuring effective communication and issue resolution. To facilitate this, we have introduced two dedicated mobile helpline numbers in addition to our landline, enabling customers to reach us easily. Furthermore, we have established a dedicated email address for customers to directly contact our marketing and sales team.

In our ongoing efforts to improve customer experience, the GMDC Marketing and Sales department has implemented a ticketing system as part of our Customers' Grievance Handling system. This centralised and analytical ticketing system efficiently manages customer requests, queries, complaints, and other grievances received through various channels such as email, phone calls, and letters. By utilising this system, we ensure that customer grievances are handled swiftly and accurately, resulting in an enhanced customer service experience. Thanks to this system, we have successfully resolved over 500 customer queries, complaints, and requests on a monthly basis.

By continuously striving to innovate and improve, GMDC remains committed to delivering exceptional value, ensuring customer satisfaction, and driving sustainable growth in the Lignite industry.

### Online Portal for Customer registration

We have also introduced our latest digital innovation, the Online Customer Registration Portal, as a significant milestone in our pursuit of enhanced customer convenience and streamlined operations. This user-friendly platform revolutionizes the customer registration process, allowing seamless and secure online registration for new and existing

customers.

The Online Customer Registration Portal represents our commitment to leveraging technology to improve efficiency and customer experience. Through this portal, customers can easily register with GMDC, update their information, all from the convenience of their devices. The intuitive interface and step-by-step guidance ensure a hassle-free registration process.

By transitioning to a digital registration system, we eliminate the need for physical paperwork, reducing processing times and enabling real-time verification of customer information. The portal's secure document upload feature allows customers to submit necessary documentation electronically, enhancing data accuracy and ensuring compliance.

This digital transformation aligns with our broader strategy to provide customer-centric solutions and deliver exceptional value. Through this portal, we were able to register/update more than 800 customers during FY 2022-23.

The introduction of the Online Customer Registration Portal has been met with positive feedback, as it simplifies interactions between customers and GMDC while offering a secure and efficient registration process. We are excited about the opportunities this technology presents, and we remain committed to continuously improving our services to meet and exceed customer expectations.

As we move forward, we will continue to explore innovative digital solutions that enhance customer engagement and drive operational excellence. The Online Customer Registration Portal exemplifies our commitment to leveraging technology to create seamless experiences for our valued customers.

### SNA of Gujarat State for NCDP

The appointment of GMDC as the State Nominated Agency (SNA) for the distribution of coal under the New Coal Distribution Policy-2007 brings several benefits to the industry and coal procurement process. One of the key advancements made by GMDC in this role is the introduction of an online registration portal for industries to procure coal from subsidiaries of Coal India Ltd. through GMDC as the SNA. It streamlines the registration process, increases efficiency, promotes transparency and accountability, expands access to beneficiaries, time savings, and facilitates better resource planning.



# Strengthening IT Infrastructure

**To fortify GMDC in its journey towards transformative growth, we have developed an IT roadmap strategy and parallelly strengthening our IT infrastructure. This will support the array of customer-centric initiatives that are being implemented, besides optimising our operational efficiencies.**

Through Financial Year 2022-23, the thrust of our efforts in the arena of Information Technology had been on increasing data and IT security, helping GMDC scale up its operations, and deliver better services to our associates and stakeholders. And the onus will continue being so in the forthcoming years too.

We implemented the migration of On-premises Email server to the more-secure SaaS-based Microsoft Office 365. Oracle ERP and Database have been upgraded to the latest versions that include new features. Endpoint Antivirus was upgraded with Cloud Based Antivirus and XDR Scanning features. The Dispatch System was upgraded from legacy application to a more enhanced Low Code No Code Solution, while the Employee PF Application was upgraded and migrated from on-premises to an SaaS-based solution.

Towards enhancing ERP Application security, a Web Application Firewall (WAF) was implemented. We are further planning to upgrade the existing firewall with enhanced capacity and security features.

To improve customer experience for Order Booking & Payment collection, we implemented Payment gateway system. We introduced CDMS coal distribution management system. The system comprises a portal that enables the various industries to book, purchase and pay for coal online through an e-wallet facility, as per the guidelines of NCDP Act. A Mobile App enables the consumer to receive the call in the specified location in the GEO fence area only. After receipt of coal, an electronic invoice is generated as a call acknowledgement-cum-receipt.

Our BMS (Brick Management System) facilitates online registration for the brick manufacturing industries that require Lignite for its operations. The system offers the online registration, including PAN, GSTIN number verification, IT and GSTIN information of the last year, royalty paid for ordinary clay, and other relevant details.



# Project SHIKHAR



Towards building a diversified portfolio across assets, and expanding presence across the value chain



**GMDC is steadfastly continuing its transformative journey with Project SHIKHAR, an ambitious initiative that has set the wheels in motion for building a diversified portfolio across minerals and power assets, while simultaneously expanding our presence across the value chain through strategic downstream integrations.**

**Project SHIKHAR has already yielded remarkable enhancements and strategic guidance, revolutionising our business landscape. Its meticulously designed roadmap has paved the way for a range of groundbreaking initiatives and improvements across our business segments.**

## Delivering tailor-made solutions for diverse needs



We've successfully introduced the Customer Engagement Index (CEI) as a crucial metric to gauge customer satisfaction and strengthen engagement. This innovative approach allows to assess the level of customer engagement and tailor our services, accordingly, enhancing customer experience and drives greater operational efficiency.

We revised the pricing strategy for high-grade Bauxite based on a comparison of Fe<sub>2</sub>O<sub>3</sub> content and logistics costs with imported bauxite. This revised pricing model aligns with market dynamics and enhances competitiveness in the industry.

We've effectively departed from the outdated practice of classifying bauxite solely based on PG-NPG grades and embraced a modern approach that encompasses eight distinct grades aligned with market demands. This has helped GMDC to demand right price premium in market.

## Embracing the digital revolution



Under Project SHIKHAR, multiple customer-centric initiatives have been implemented, including launching quarterly CSAT surveys, leveraging digital and analytics to establish stronger customer connections, improving the registration process with reduced documents and paperless online registration, initiating the onboarding of a host-to-host payment gateway partner, enhancing website UI/UX for easier navigation, implementing SMS and email communication for order despatch updates, generating instant e-invoices instead of offline invoices with a 2-3 day turnaround time, and launching a digital customer complaint desk for improved grievance resolution.

We have embarked on a journey to digitalise our mining operations, resulting in valuable insights on optimising operational efficiency. Dynamic live dashboard displaying real-time machine utilisation and automated alerts for excessive idling, has significantly enhanced on-ground efficiencies. Furthermore, the piloting of innovative laser-based OB scanning technology has displayed numerous advantages over the traditional Total station mechanism, revolutionising our mining efforts with unprecedented precision and effectiveness. These initiatives have been started as POC to be scaled up subsequently to improve overall efficiency.



Significant inroads have been made in terms of implementing solutions to increase monsoon production of lignite.

We have also taken efforts towards implementing energy efficiency solutions in all our mines which have yielded noteworthy results in terms of savings in energy consumption.

To enable GMDC in its journey towards burgeoning growth, we have added IT and digital capabilities while simultaneously developing the right digital infrastructure to support the digitally enhanced capabilities. To this end, we have developed an IT roadmap strategy for the coming 5 years which will transform the organisation digitally and equip us to support the growth trajectory we are currently in.

### Championing quality excellence



Our commitment to quality excellence is demonstrated through a series of implemented initiatives. These include the establishment of a specialized quality vertical equipped with advanced laboratory equipment and rigorous processes, as well as the initiation of field trials for bauxite beneficiation to enhance its quality by reducing silica content. These initiatives reflect GMDC's dedication to upholding the highest standards of quality throughout its operations.

### Reviving delayed and stalled businesses



We successfully initiated the Expression of Interest (EOI) process for the establishment of a Silica beneficiation plant at the pithead, generating significant interest from over ten potential stakeholders. Currently, the launch of the Request for Proposal (RFP) is in progress. Additionally, the implementation of the Long-Term Supply Agreement (LSA) mechanism will ensure a consistent silica offtake, further enhancing our foothold in the market.

We are strategically focussed on revitalising the Kadipani Fluorspar processing plant and implementing measures to restore its growth potential. The procurement process was initiated, based on recommendations from the PMC and we successfully completed the revised mine planning activity, along with the detailed project report through renowned agencies. Additionally, focus is on developing a comprehensive Go-to-market strategy for Fluorspar, emphasising product assortment, customer targeting, and pricing strategies. To bolster our capabilities, we are actively recruiting and partnering with operators and experts to drive success in these domains.

We have identified the operationalisation of our Manganese assets as a compelling opportunity, backed by market assessment and a vetted TEFRR report. Multiple workstreams have been launched, including the identification of top operators/partners and outreach to experienced players in the manganese and underground mining sectors. Additionally, exploration and studies have been initiated for the Salapada reserve, further expanding GMDC's potential in the manganese market.





### Strategic new business opportunity



The operationalization of Ambaji copper project has begun and downstream processing, including ore concentration have been identified as key areas of focus. With significant copper assets, ranked among the top in the world in terms of reserve grade, we are aiming to capitalise on the attractive copper market. Through rigorous business case assessments, it has been determined that mining and concentrating copper offer a compelling value chain opportunity. Advanced studies and exploration are underway in the targeted area, and potential operators and partners have been identified for the Ambaji asset.

Leveraging the abundant limestone reserves of over one billion tonnes, the long-term business setup for cement manufacturing is strategically focussed. Workstreams have been activated, including the rollout of mining tenders and expression of interest (EOI) for the Lakhpat mine. The aim is to capitalise on the immense potential of these limestone reserves and successfully establish the cement manufacturing venture. Going forward, the focus will be on assessing partnership models and prioritising partners, as well as designing strategies for offtake and finalising evacuation mechanisms.

### Capability Augmentation in the organisation



The bandwidth capacity has been enhanced, while we have also added significant capabilities in deploying the bandwidth to each project through a software defined wide area network. This has enabled enhanced bandwidth allocation to help deploy the digitalisation initiatives effectively.

GMDC is in the throes of developing a comprehensive cyber security strategy to inculcate a strong cyber security culture in the organisation to prevent itself from malicious malware and ransomware attacks in the future. In addition to these initiatives, we have also developed an IT governance mechanism to utilise the licenses judiciously to save cost for the company and manage our software assets effectively.

These initiatives demonstrate a strong commitment to innovation, sustainability, and maximising opportunities across GMDC's diversified portfolio.

# Development and Implementation of Risk Management Policy

**GMDC has put risk management policies and practices in place to address various risks in the operations of mining and power activities that it is engaged in. We have standard operating processes for various operations in order to mitigate and prevent risks arising out of various operations.**

To maintain sustainable growth and to accomplish corporate goals, we believe managing risk is essential. In order to accomplish the Company's vision and goal in accordance with the risk-reward preferences of its stakeholders, we are committed to effective and efficient management of risks.

Risk management helps us to protect and create value, and is central to achieving our purpose and strategic objectives. Risk Management System and Process are in place across all of our operational businesses.

Our risk management processes revolve around the following parameters



**Risk Identification**



**Risk Analyses**



**Risk Evaluation**



**Risk Treatment**

**Every department undertakes a detailed analytical approach towards risk management within the overall Risk Management framework. The Company has also set up a Risk Management Committee.**

All operational risks are identified, analysed, monitored, and mitigated in accordance with the defined risk management process. Control and mitigation of assessed risks take place at all organisational levels using clearly defined risk policies and responsibilities. The risks are governed centrally to ensure the ability to meet planning objectives through corporate directives, including those relating to health, safety, security, environment, legal matters, compliance, human resources, and sustainability.

## COMMITTEES OF THE BOARD

The Board has constituted the Audit Committee, Stakeholders' Relationship Committee, Nomination and Remuneration Committee, CSR Committee and Risk Management Committee as required under the provisions of the Companies Act, 2013 and Listing Regulations.

## RISK MANAGEMENT COMMITTEE

As per the Listing Regulations, we've constituted a Risk Management Committee consisting of the following Directors as Members, as on 31st March, 2023

No.	Name of Director	Category
1	<b>Shri Roopwant Singh, IAS</b>	Executive Director/Promoter Director, Chairman
2	<b>Shri Nitin Shukla</b>	Non-Executive Director/Independent Director, Member
3	<b>Shri S. B. Dangayach</b>	Non-Executive Director/Independent Director, Member

The role of the Risk Management Committee is as provided under the SEBI Listing Regulations.

During the period under review, two meetings of the Risk Management Committee were held on 05.02.2023 and 27.03.2023.

## RISKS AND CONCERNS

**The mining industry has always been risky, with worker safety concerns representing only a portion of the challenges. Increasingly strict regulations, reliance on technology, inconsistent demand for raw materials and high commodity prices are matters of high importance for a mining company.**

Risk is inherent to a business and may have a varying degree of impact on the achievement of strategic objectives as well as the operations of the business. Risk Management is performing a series of activities designed to minimise this impact. Based on a comprehensive understanding of business objectives and strategies, and the external and internal environment impacting these objectives, potential risks that could threaten the fulfilment of corporate objectives are identified.

### RISK MANAGEMENT FRAMEWORK

We have a well-defined risk management framework. The Board Directors of the Company has adopted a Risk Management Policy. A Risk Management Committee has also been set up. Looking to the profile of the Company, i.e., Mining and Power Operations, we've inbuilt risk management practices to address various operational risks. The Company has standard operating processes for various mining operations in order to mitigate procedures and prevent risk arising out of various operations. We've no external borrowings. Hence, there is no financial risk that can impact our Financial Position. We primarily deal with natural resources. Hence, Policy of Government may impact our operational strategy. Our risk management process revolves around following parameters:

Separately, we have taken a fresh look at our governance arrangements to ensure that the Board and our committees are focussing our time on supporting the delivery of GMDC's strategic objectives. This includes putting a greater emphasis on people and culture, on risk management and resilience capabilities, and on strengthening our social licence through stakeholder engagement.

Most importantly, 2022 was our fourth consecutive fatality-free year. Through 2023 we continued to focus, every day, on strengthening our safety culture. This is about bringing together best practices from across the business and beyond to inform and improve our risk management and work planning.

We will continue integrating the learnings from the 2022 safety maturity model assessments to strengthen our front-line risk assessment and critical risk management programme, as well as our Safe Production System to reduce fatality risk, prevent injuries and stabilise our operations.

We have maintained our strong focus on critical risk management and prevention programmes across areas of greatest exposure.

The Board and the Risk Management Committee provide oversight of our principal risks and the Audit Committee monitors the overall effectiveness of our system of risk management and internal controls.

Taking risks responsibly is key to delivering our strategy in a way that creates value for our customers, shareholders, employees and partners.

Climate change and the low-carbon transition are at the heart of our strategy to strengthen our resilience and pursue new growth opportunities and partnerships.

We partner with customers, competitors, suppliers, technology developers, governments and universities to find solutions. We aim to health and safety, lightening our overall environmental footprint, supporting growth, decarbonising our business and our products and improving productivity.

### OUR APPROACH TO RISK MANAGEMENT

To protect and create value, we aim to have the right people at the right level managing risks.

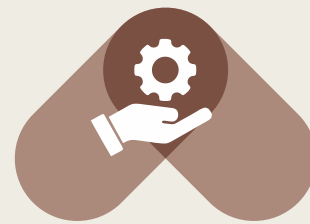
Our strategy, values and risk appetite inform and shape our risk management framework. We embed risk management at every level of the organisation to effectively manage threats and opportunities to our business and host communities, and our environmental impact.



# Committed to Safety Quotient



**It isn't just a statement; it's a promise we seek to uphold with every action, every day, as we work towards a brighter, safer, and more sustainable future.**



Our journey towards a higher safety quotient is one of perpetual improvement. We conduct rigorous audits, learn from every experience, and adapt our practices to align with global best practices. Our dedication to evolving safety standards is a testament to our unwavering pursuit of excellence.

At Gujarat Mineral Development Corporation Ltd. (GMDC), our unwavering commitment to safety stands as a cornerstone of our operations and values. Recently, our four Bauxite mines were conferred with 5 Star rating by the Indian Bureau of Mines, a regulatory body of Government of India. As we reflect upon the fiscal year 2023, we find reassurance in staying focussed on safeguarding the well-being of our employees, communities and environment. Our commitment to maintaining a high safety quotient and taking all possible steps to achieve Zero harm, echo our pledge to responsible mining practices and sustainable growth.

In our pursuit of excellence, we recognise that safety is not just a priority; it is a non-negotiable value that guides every facet of our activities. Our comprehensive safety protocols and initiatives are designed to ensure that every individual who engages with GMDC - be it our workforce, stakeholders, or the communities we serve - does so, within an environment that is free from harm.

Our employees are the heartbeat of GMDC. We understand that a safe working environment fosters creativity, productivity, and job satisfaction. Through continuous training, upskilling, and awareness programmes on safety, we empower our workforce to take ownership of their safety and the safety of their colleagues. Our goal is to create a culture where taking safety-conscious decisions become second nature.

The commitment to safety extends beyond our premises. We actively engage with the communities in which we operate, striving to not only meet regulatory standards but to exceed them. By maintaining transparent communication channels, addressing concerns, and implementing measures to mitigate potential risks, we aim to be trusted partners in progress.

We harness the power of modern tools to identify potential hazards and prevent incidents before they occur. From cutting-edge technology implementation to predictive analytics, we continuously seek new ways to enhance safety across our operations through innovations.

We believe that safety isn't just about people; it's about the environment too. As responsible custodians of natural resources, we adhere to environmentally-friendly practices that minimise our ecological footprint. Our commitment to safety extends to protecting the delicate balance of ecosystems, conserving water resources, and reducing emissions.

We celebrate the strides we have made in elevating our safety quotient. Yet, we recognize that our journey is ongoing, and we remain steadfast in our commitment to foster a culture of safety that extends across GMDC and its sphere of influence. Our goal is simple: to continuously ensure that every stakeholder's interaction with GMDC is not only productive and prosperous, but, above all, safe.

# Initiatives & Awards

At every project, a robust Safety Management Plan (SMP) is prepared for identification of principal hazards and implementation of auditable control measures to reduce the risk level as low as reasonably achievable. SMP is being prepared in accordance with Reg. 104 of The Coal Mines Regulations 2017 & DGMS circulars.

GMDC has successfully migrated from OHSAS: 18001 to ISO 45001:2018. GMDC is focussing on proactive hazard identification and risk mitigation, improvement in overall health and wellness of employees and active involvement of workforce in risk mitigation measures.

Adoption of Digital Intervention to enhance safety, so as to benchmark with industry best practices, GMDC has installed Slope Stability Radar (SSR) at Rajpardi Lignite mine in line with DGMS circulars.

Following ZERO HARM approach in achieving highest operational efficiency. Sensitising contract workforce towards safe practices, through behaviour-based safety trainings. In reference to 12th National Safety Recommendations, GMDC provides regular health check-up facilities for its contract workforce.

GMDC places a great emphasis on safety across all its mines. Testifying to this are the National Safety Award (Mines) consistently won by our mines, since 2009, in the important categories of Longest Accident-Free Period (LAFP) and Lowest Injury Frequency Rate per Output (LIFRO). These prestigious Awards were presented by the Honourable President of India.



# Empowering Communities, Enriching Lives

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**We are committed to making a difference by strengthening local communities. It offers the opportunity to fundamentally strengthen our business, while contributing to the society and impacting socially, environmentally and economically.**

GMDC's operational outlook has always been socio-economic in nature. We strive to be an organisation with a heart and a soul. Our mining operations are located in the underdeveloped areas, semi deserts and the tribal belt of the State of Gujarat. GMDC Gramya Vikas Trust (GMDC-GVT), an initiative of GMDC Ltd. headquartered in Ahmedabad and operational across 7 districts of Gujarat, is working on various CSR Projects towards improving the quality of lives of various communities in our operational areas.







In our pursuit of sustainable development, and guided by the vision to uplift marginalised communities and catalyse positive transformation, we seek to create a lasting impact by enabling strategic interventions that transcend conventional philanthropy.

GMDC Gramya Vikas Trust's approach is rooted in collaboration and community empowerment. By involving local stakeholders, community leaders, and beneficiaries in the planning and execution of projects, the Trust ensures that initiatives are contextually relevant, sustainable, and capable of fostering local ownership. As the implementation arm of GMDC Ltd.'s CSR endeavours, the Trust embodies the belief that responsible business practices can be a force for good, driving sustainable development, enriching lives, and creating a brighter future for communities in need.

It operates with a clear mission: to empower communities, enhance livelihoods, and contribute to holistic socio-economic development. The Trust serves as the bridge between our commitment to responsible business practices and the

communities we operate in. Through well-structured, outcome-oriented projects, the Trust channels resources, expertise, and energy to address pressing societal challenges.



GMDC-GVT is involved in a diverse array of initiatives, each carefully designed to address specific challenges faced by communities. From education and healthcare to environmental conservation and cultural preservation, it covers a wide spectrum of needs, ensuring a holistic and inclusive approach to development.

One of the flagship initiatives is the "Educate to Empower" programme, which focusses on providing educational opportunities to children from marginalised backgrounds. Through providing financial assistance, educational material, and mentorship, the programme aims to break the cycle of inter-generational poverty and nurture and create educated, skilled individuals who can contribute meaningfully to society.

Recognising the fundamental importance of healthcare, GMDC-GVT operates mobile medical units that bring healthcare services to remote and underserved areas. These units offer medical check-ups, consultations, and basic treatment, ensuring that even the most vulnerable individuals have access to quality healthcare.

In collaboration with local communities, the Trust undertakes initiatives to preserve cultural heritage and foster a sense of belonging. Projects such as the establishment of community

centres, cultural festivals, and cultural heritage preservation like Shree Shyamji Krishna Varma, celebrate local traditions and strengthen community bonds.

Its commitment to environmental sustainability is evident through initiatives focussed on afforestation with innovative methods like Miyawaki Plantation, waste management, and clean energy adoption. By actively engaging communities in these efforts, the Trust not only contributes to ecological restoration but also empowers communities to be stewards of their environment.

We recognise that the impact of the Trust's initiatives goes beyond numerical metrics. Through the principles of Social Return on Investment (SROI), GMDC-GVT measures and communicates the holistic value generated by its initiatives. The Trust considers not only the direct beneficiaries but also the broader ripple effects on communities, economies, and ecosystems.

Our efforts through the Trust underlines the company's unwavering commitment to positive societal impact. Through its diverse range of strategic initiatives, the Trust exemplifies how CSR can be a catalyst for transformative change.







## OUR KEY INITIATIVES



Providing Mobile Medical Vans with Doctors and support staff that pays frequent visits to various outlying areas and brings medical care and medicines right to the doorstep



Undertaken several projects to ensure availability of drinking water to various sections of the communities



Running school bus services for children of poor families



Supporting girls from underprivileged families with a special Scholarship Programme



Making learning a stimulating activity and turning students into active learners by setting up Activity Based Learning rooms in schools



Setting up Anganwadis to help create a wholesome learning environment



In association with the Akshaya Patra Foundation, GMDC facilitates providing of mid-day meals to the students



Benefiting more than 1,600 students across its various project areas



# Maximising Social Returns on Investment (SROI)

In the realm of Corporate Social Responsibility (CSR), we have introduced many innovations and seek to achieve a positive social impact that transcends traditional boundaries. Rooted in a commitment to inclusivity and equitable development, our CSR initiatives aim to use strategic interventions towards fostering societal transformation. By harnessing the principles of social impact and social return on investment (SROI), we strive to not just uplift marginalised communities but also cultivate a model for sustainable, community-centric development.



At the heart of our CSR agenda lies a resolute commitment to enable education be a catalyst for change. Our Financial Assistance to Girl Students project has not only empowered 1,633 beneficiaries but has also ignited a chain reaction of progress. The 100% representation of vulnerable and marginalised groups among the beneficiaries underscores the project's targeted focus on uplifting those often left on the fringes.

The social impact of this initiative extends beyond mere numbers, with profound implications for gender parity, economic mobility, and community empowerment. By investing in education, we are seeking to break the cycle of poverty, amplify social capital, and nurture a generation of informed, empowered citizens.

Our commitment to accessible healthcare, exemplified by the Mobile Medical Unit, attempts to use strategic CSR interventions to revolutionise communities. Serving 36,200 individuals, with 90% from vulnerable backgrounds, this initiative transcends conventional medical outreach. It becomes a catalyst for improved health outcomes, reduced healthcare disparities, and enhanced overall well-being.

The SROI of this healthcare initiative is manifold. Beyond the immediate medical relief, the project contributes to increased workforce productivity, reduced absenteeism, and improved quality of life. Moreover, the project's impact radiates through generations, as healthier individuals are better positioned to contribute to the socio-economic fabric of their communities.

Our initiatives extend beyond material needs, recognising the importance of cultural preservation and community cohesion. The Shree Shyamji Krishna Verma Memorial, benefiting 78,155 individuals with 80% from marginalised groups, encapsulates this ethos. Beyond the physical structure, the project fosters a sense of identity, pride, and shared heritage among the community.

This cultural resurgence yields social dividends, contributing to increased social cohesion, reduced cultural erosion, and enhanced community resilience. The SROI encompasses not only the immediate beneficiaries but also the intangible benefits of a connected, culturally rich society.

Infrastructural advancements lie at the crux of societal progress, and our interventions exemplify this synergy. The impact reverberates through the fabric of society, paving the

way for an empowered, educated populace capable of driving economic growth and community development. The social impact of these initiatives extends far beyond the physical infrastructure, as they serve as cornerstones of holistic, sustainable progress. The construction of classrooms, provision of school bus facilities, and establishment of prayer halls represent a comprehensive approach to education. The SROI is palpable, ranging from improved educational outcomes and enhanced school attendance to bolstered community pride and engagement.

GMDC Ltd.'s commitment to environmental sustainability, epitomised by the Miyawaki Plantation Works, embodies the convergence of social and ecological impact. Planting 20,000 trees impacts not only the environment but also the lives of 33,000 beneficiaries, 70% of whom hail from marginalised groups. This initiative encapsulates the transformative power of CSR, as it simultaneously addresses ecological degradation and socio-economic disparities.

The SROI is multi-faceted, encompassing carbon sequestration, improved air quality, and enhanced ecological resilience. Simultaneously, the project contributes to increased community engagement, skill development, and a sense of ownership over natural resources.

Our commitment to infrastructure development, as evidenced by road widening, culvert construction, and tower installation, reflects our Company's visionary approach to social impact. These projects not only enhance connectivity but also act as catalysts for economic growth and community empowerment.

The SROI encompasses reduced travel time, increased accessibility to markets and services, and heightened community connectivity.

By investing in these infrastructural projects, we are helping lay the foundation for a more inclusive, connected society, where individuals from marginalised backgrounds can actively participate in the socio-economic tapestry.

Our CSR initiatives go beyond mere philanthropy; they exemplify a strategic approach to social impact. The concept of Social Return on Investment quantifies this impact in tangible and intangible terms, showcasing the transformative effects of these interventions.

The SROI of our initiatives encompasses reduced healthcare costs through improved well-being, increased educational attainment translating to higher earning potential, enhanced community cohesion fostering collective problem-solving, and improved environmental sustainability yielding long-term ecological benefits.

In Conclusion, our CSR interventions embody the principles of social impact and SROI, transcending conventional corporate benevolence. These initiatives have not only uplifted marginalised communities but have also sown the seeds of sustainable, equitable progress. By harnessing the power of education, healthcare, cultural preservation, infrastructure, and environmental stewardship, GMDC Ltd. has set a precedent for responsible corporate citizenship, illustrating how strategic CSR can cultivate a society marked by empowerment, inclusion, and lasting positive change.





# International Centre for Excellence in Mining



The International Centre for Excellence in Mining Safety and Automation (iCEM) is promoted by GMDC and the Government of Gujarat. iCEM seeks to become India's leading institute for identifying and bringing best-in-class technology and innovation into mining operations in order to make them more efficient and climate-friendly. Innovation challenges, international conferences, investing in relevant tech start-ups and technology demonstration in real world conditions are some of the key responsibilities that will need to be addressed by iCEM.



Situated on a world-class 10-acre campus and located approximately 60 Kms from Ahmedabad, it is home to multiple laboratories, classrooms, discussion rooms, libraries and a unique mining gallery.





## IMPARTING GLOBAL BEST-PRACTICES TO MINING INDUSTRY



Bearing in mind that mining is essentially a terraforming operation that digs and transposes huge amounts of earth and has a very high interaction with water and energy-use, we have crafted strategic direction for iCEM. Going forward, a senior professional from the field of tech innovation, Anupam Jalote has taken over as the reins as the CEO of iCEM. An MBA from Purdue University, he brings over three decades of experience in the fields of CXO level leadership in multinationals, tech innovation, strategy, entrepreneurship as well as promoting start-ups.

We have planned four areas of strategic thrust: Centre for Earth and Environment, Centre for Water, Centre for Energy, and Centre for Efficiency Increase. Our operations will be pillared by three specific areas. One, 'Knowledge' where we will scout globally for best-in-class technology / science and seek potential partners for the same. Two, 'Incubation' where we work with select partners towards conducting Proof of Concept trials of the technology in real mining conditions, and invest in them as needed. And finally, 'Skilling' where we partner with global as well as national best-in-class knowledge providers to upskill the entire team at GMDC and the mining industry as whole.

As part of iCEM's mandate to incorporate innovation into mining operations, we will explore an array of key technologies, ranging from Visual Intelligence Platforms, Industry 4.0 in mining, and industrial IoT based reliability solutions to AI-based Digital Twins, big data-based dashboards, energy use reduction, integrated remote sensing intelligence, biotech soil and water remediation and energy storage amongst others.



# Contributing to Net Zero



We remain committed to support India in making its transition towards a low-carbon economy through energy efficiency and best practices on resource optimisation. In our own small way, we remain dedicated to providing support in realising its vision of making India a green energy nation.



IBM, the Ministry of Mines awarded **5-star rating** to Gadhsisa Group of Mines for its efforts to implement Sustainable Development Framework





## PARTNERING INDIA IN ITS ENVIRONMENTAL PROTECTION JOURNEY

a

### Capitalising on our Clean Lignite technology

At the Akrimota Thermal Power Station, Nani Chher in Kutch district, the CFBC boiler is based on environment-friendly technology. The clean lignite technology at the plant minimises content of sulphur and ash in flue gas emission during the production of lignite. Further, to encourage environment sustainability, there is a 100-metre green belt set up surrounding the plant site.

b

### Harnessing Renewable Energy

We ventured into harnessing of renewable energy over a decade ago by setting up solar and wind power plants. We are now scaling our portfolio of greenfield renewable assets.

- We commissioned 200.9 MW wind turbines in Kutch, Porbandar, Devbhoomi Dwarka, Jamnagar, Rajkot and Bhavnagar.
- A 5 MW solar power project has been installed on reclaimed mined-out land of Panandhro Lignite Mine in Kutch.
- We have generated over 43,03,184+ MWhr of green energy.

c

### Protecting Biodiversity

To further improve our environmental footprint, we planted 55,000 saplings in FY2023 over 21 hectares of land within the mine and its surrounding residential colonies.

d

### Promoting a Green and Sustainable Future

Being a mining company, we have always believed in green energy and environmental responsibility. In working towards zero-emissions, and further contributing to a clean environment, we **introduced 14 Electric Vehicles at our corporate office in Ahmedabad, replacing conventional vehicles, aimed at** promoting green energy and sustainable development. With zero emissions, these vehicles will help reduce environmental impact.



# Keeping Environmental & Ecological Impacts in mind

The mining industry is the tipping point where sustainability and climate change are of prime importance to achieve a 1.5° C climate change target by 2050. The industry contributes 4 to 7% of Greenhouse Gas Emissions (GHG). Although mining sector is a material contributor to the global emissions, yet compared to the industries economic contribution, the emission footprint is small.

Sustainable Development (SD) could be possible with this economic advantage. It has commonly been considered as an oxymoron in the setting of limited natural resources. The conventional practices of mining have largely ignored the negative effects on the environment and communities.

**With the advancement of technology and growing awareness of sustainability issues, the question of how to make mining sustainable has come to the forefront. Sustainability in mining focusses on the following:**

- The environmental dimension places a focus on the natural environment's sustainability and the availability of limited natural resources
- The social dimension emphasises the need for social and cultural sustainability, which connects to benefit distribution, mining costs, and decision-making process
- The economic dimension focusses on the costs associated with upholding standards of life and the economic sustainability of those standards

**Our formal Sustainable Development Policy envisages promotion of sustainable development with continual improvement of the environmental performances with reference to climate change. We are committed to:**

- Using world-class ecofriendly mining technologies
- Conserving natural resources by reducing, reusing and recycling
- Minimising the effect of mining through appropriate mitigative measures
- Creating income generation avenues/skill development and ensuring society a better quality of life by providing basic infrastructure and management of services like water, healthcare, education, etc.
- Striving to conduct the business in an ethical and transparent manner

We have recognised the importance of creating a positive impact on the environment of the communities, where we live and work. All over our project sites, we implement programmes to reduce fresh water and energy consumption, maintain local water quality and air quality through regular testing and monitoring, in line with applicable regulations and work to restore the mined-out area. We have undertaken massive plantation in the mined-out areas since the previous two decades. About 765 Ha has been brought under Afforestation.

Our Environmental Policy underlines our commitment to comply with all applicable Central, State and Local environmental laws and regulations that govern our facilities and going beyond them when they do not sufficiently address our values. We conduct structured environmental reviews and audits to access compliance periodically.

We utilise our Environment Management System (EMS) to provide consistency in our environmental programme and promote a culture of environmental awareness, innovation and accountability across all our project sites. The EMS Program which is benchmarked against ISO-14001 is reviewed regularly.

As part of our Environment Management Programme, we are committed to ensuring that our employees receive training to raise awareness of environmental issues and our processes to reduce environmental impacts.

**With the advancement of technology and growing**

**awareness of sustainability issues, the question of how to make mining sustainable has come to the forefront. Sustainability in mining focusses on the following:**

- Promoting Renewable energy: We've established a capacity to produce 200.9 MW wind energy and 5 MW solar energy to reduce significantly our carbon footprints.
- All our Lignite project site offices have been installed with 20 KW solar panels to help achieve sustainability on energy consumption
- Energy efficiency measures, including replacement of conventional lights by LEDs, installation of energy-efficient star rated air conditioners and solar street lights
- Transformation of conventional vehicles to EVs
- Development of Net Zero Carbon pathway
- Deployment of energy-efficient / heavy EV machineries for the mining & transportation purpose are planned
- Water conservation and recycling initiatives, including installation of drip irrigation systems, reusing treated mine pit water
- Rainwater harvesting with a focus on arid regions in Kutch and artificial recharge of groundwater through intake well V-Wire technology
- Biological reclamation of OB Dumps to reduce soil erosion and to be developed as carbon sinks

# Investor Compliances and Corporate Governance

**At GMDC, we place a strong emphasis on maintaining transparent and effective communications with our valued stakeholders. We are pleased to report that there were Zero unresolved investor complaints in financial year 2022-23. This underscores our unwavering dedication to fostering open communication and a strong investor-company relationship. Throughout this fiscal year, we have remained committed to maintaining the highest standards of transparency, accountability, and investor satisfaction. Our proactive investor information initiatives, streamlined grievance resolution processes, and prudent financial practices have collectively contributed to this outstanding outcome.**



We have actively engaged with our shareholders, analysts, and the broader investment community through regular updates, conference calls, and one-on-one meetings. Our commitment to investor relations is rooted in the belief that open dialogue fosters trust and ensures a clear understanding of our strategic direction, financial performance, and long-term objectives. Our interactions have provided invaluable platforms to address enquiries, share insights, and highlight our dedication to creating sustainable value.

Our focus on transparency is reflected in our disclosure practices, which aim to provide comprehensive and accurate information to our stakeholders. In adherence to SEBI regulations and our commitment to providing investors with convenient and comprehensive access to essential information, we have established a dedicated website section. This section serves as a centralised point of reference for investors, offering a wealth of resources, including financial reports, regulatory disclosures, corporate governance policies, and other pertinent updates. This initiative aims to empower our stakeholders with easy access to crucial information, thereby promoting greater transparency and engagement. We remain dedicated to upholding the highest

standards of compliance and investor communication, and our specially curated website section stands as a testament to that commitment.

Integral to our progress is our steadfast adherence to the principles of corporate governance. We firmly believe that strong governance practices are the foundation for ethical decision-making and responsible management of our Company. Our board of directors, comprising a diverse group of seasoned professionals, is committed to upholding the highest standards of accountability. They have worked diligently to ensure that our corporate governance framework aligns with regulatory requirements and industry best practices.

We recognise the importance of maintaining the trust and confidence of our shareholders, and we strive our utmost to foster an environment of openness, integrity, and excellence in all facets of our business. Our dedication to investor relations, compliances and corporate governance serves as a cornerstone of GMDC's operations. We look forward to continued and stronger collaboration with our stakeholders as we navigate through the challenges that lie ahead.

# Building & Developing our Human Capital



Our human resources are crucial for our long-term growth, and we aim at nurturing and managing our talent at every stage of their careers. Their dedication and commitment have contributed to our reputation as a prominent entity in the mining industry and we wish to be mindful of it in every decision we take.

We have been expanding our businesses by way of operationalising new mines, revamping our multi-metal project, venturing beyond Gujarat to mine coal in Odisha, initiating partnerships with the cement industry, opening beneficiation plants and solar farm and more.

As a part of our journey of transformation, we have partnered with the globally-reputed Boston Consulting Group (BCG) to undertake an extremely important strategic initiative that will cover all sectors of our operations - christened Project SHIKHAR. Towards better implementation of the vision of Project SHIKHAR, we are developing a team that will build capabilities, create resilience, and elevate our financial performance. And creating a culture of constantly raising the performance bar and accomplishing better for all our stakeholders.

Our success as a Company is strongly anchored in the two key virtues of 'Collaboration' and 'Teamwork'. Our progress is a true reflection of how we endeavour to imbibe these two virtues in our work culture.

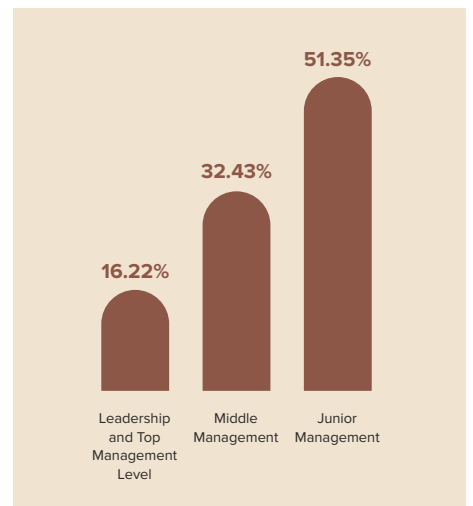
To progress better on our path of new ambitions, we seek to develop our internal talent, encourage, and empower them to deliver high performances. We strive to offer our employees fulfilling career paths and foster an inclusive and rewarding work environment. We believe in encouraging and empowering our employees to deliver high performances.

Nurturing and empowering talent to take on new leadership roles is one of the most important ways to grow our human capital. In this journey of growth and ambition, we will continue to reward and recognise our employees and encourage them to achieve bigger and higher goals.

Parallely, we look to enhance our talent pool through high quality campus recruitment as well as lateral recruitment. We develop programmes for their rapid assimilation into the organisation. Towards enhancing both individual and team productivity, we focus on accelerated learning.

## HIRING DURING THE LAST YEAR

	Nos. of hiring manpower	% of total hiring
Leadership and Top Management Level	18	16.22
Middle Management	36	32.43
Junior Management	57	51.35
<b>Total Hiring</b>	<b>111</b>	<b>100.00</b>





## HUMAN CAPITAL

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1	Permanent (D)	783	724	92	59	8
2	Other than Permanent (E)	463	428	92	35	8
3	Total Employees (D + E)	1246	1152	92	94	8
<b>WORKERS</b>						
4	Permanent (F)	161	141	88	20	12
5	Other than Permanent (G)	33	29	88	4	12
6	Total Workers (F + G)	194	170	88	24	12

Through enabling learning and development, we are focussing on establishing a robust human resource framework. As an integrated entity, we regularly improvise our efforts to build the right capabilities and provide our people with the right opportunities to succeed. We will align resources, foster growth, and encourage cross-functional collaboration while opening doors to diverse career opportunities. We are committed to enhancing talent management practices, providing extensive learning opportunities, and nurturing long-term career growth for our dedicated workforce.

Each employee needs to have the necessary competence to continuously excel in working as an individual and in teams. In a fast-changing world, competence also needs continuous upgrade and renewal. As we continue on our path of transformative growth, we build our people to grow in the organisation. We approach their and the organisation's needs in a structured way of assessing needs, planning individual development, and designing interventions that enable rapid learning.

## TRAINING DURING THE LAST YEAR

Category	Total (A)	FY 2022-23			
		Current Financial Year			
		On Health & Safety measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)
<b>EMPLOYEES</b>					
Male	724	120	17	194	27
Female	59	0	0	12	20
Total	783	120	15	206	26
<b>WORKERS</b>					
Male	141	0	0	0	0
Female	20	0	0	0	0
Total	161	0	0	0	0

At GMDC, our focus is on cultivating a holistic employee experience that prioritise growth, engagement, and well-being. Stressing utmost importance on health and safety management, our offices and sites conduct mock trainings and drills on a regular basis to ensure preparedness. We follow all the required compliances, w.r.t. DGMS Rules, besides carrying out regular Medical Checkups of all employees of GMDC.

We are committed to raising awareness among our employees and their families on topics of health and safety. Medical support is provided to all our employees as well as their family members by investing in various Medclaim and Accident policies with reputed insurance providers who are empanelled with well-known hospitals.

# Corporate Information

## Chairman

Dr. Hasmukh Adhia, IAS (Retd.)

## Managing Director

Shri Roopwanti Singh, IAS

## Company Secretary

Shri Joel Evans

## Statutory Auditors

M/s. J. N. Gupta & Co. Chartered Accountants

## Registered Office

Khanij Bhavan  
132 Feet Ring Road, Near University Ground  
Vastrapur, Ahmedabad - 380 052  
Phone: (079) 27913200/3501/1340  
E-Mail: cosec@gmdcltd.com  
Website: www.gmdcltd.com  
CIN: L14100GJ1963SGC001206

## Directors

- Shri S.J. Haider, IAS, Director
- Ms. Arti Kanwar, IAS, Director
- Smt. Gauri Kumar, IAS (Retd.), Independent Director
- Shri S.B. Dangayach, Independent Director
- Shri Nitin Shukla, Independent Director
- Prof. Shailesh Gandhi, Independent Director

## Bankers

Bank of Baroda  
State Bank of India  
Axis Bank  
Union Bank of India  
HDFC Bank  
ICICI Bank

## Projects

### Lignite Projects

Panandhro (Dist. Kutch)  
Mata No Madh (Dist. Kutch)  
Umarsar (Dist. Kutch)  
Rajpardi (Dist. Bharuch)  
Tadkeshwar (Dist. Surat)  
Bhavnagar (Dist. Bhavnagar)

### Coal Projects

Burapahar Block (Dist. Sundargarh)  
Baitarni (West) Block (Dist. Angul)

### Bauxite Projects

Gadhsisa (Dist. Kutch)  
Mevasa (Dist. Devbhumi Dwarka)

### Manganese Project

Shivrajpur, (Dist. Panchmahal)

### Fluorspar Project

Kadipani (Dist. Chhota Udepur)

### Multi Metal Project

Ambaji (Dist. Banaskantha)

### Power Project

Nani Chher (Dist. Kutch)

### Wind Farm Projects

Maliya (Dist. Rajkot)  
Jodia (Dist. Jamnagar)  
Gorsar (Dist. Porbandar)  
Bada (Dist. Kutch)  
Varvala (Dist. Jamnagar)  
Bhanvad (Dist. Jamnagar)  
Rojmal (Dist. Bhavnagar, Amreli, Rajkot)

### Solar Project

Panandhro (Dist. Kutch)



## REGISTRAR & SHARE TRANSFER AGENT FOR PHYSICAL & DEMAT SHARES

M/s. MCS STA Limited 101, Shatdal Complex, 1st Floor, Opp. Bata Show Room, Ashram Road,  
Ahmedabad - 380 009 • Tel: 079-26580461-63

**RANKED  
486<sup>TH</sup>  
IN INDIA'S  
FORTUNE 500  
COMPANIES**





## FINANCIAL HIGHLIGHTS

(₹ in Lakh)

Sr.	Particulars	2022-23	2021-22	2020-21	2019-20	2018-19
<b>(A) Profit &amp; Loss Account</b>						
1.	Revenue from Operations	350144.75	273207.94	134262.91	152094.85	187967.82
2.	Profit before tax	165717.18	77695.16	-34446.76	20342.87	30720.08
3.	Finance Costs	228.04	329.72	196.40	188.13	183.12
4.	Depreciation	8116.45	9798.34	9421.15	9157.93	9613.73
5.	Provision for tax	42805.66	32498.12	-14670.25	5513.91	16851.40
	Short/Excess provision of tax of earlier years	1663.99	675.96	-16087.27	318.15	0.00
6.	Profit after tax	121247.53	44521.08	-3689.24	14510.81	13868.98
7.	Dividend in %	572.50	215.00	10.00	100.00	100.00
8.	Dividend in Rupees	36411.00	13674.00	636.00	6360.00	6360.00
<b>(B) Balance Sheet</b>						
1.	Share Capital	6360.00	6360.00	6360.00	6360.00	6360.00
2.	Other Equity	569581.18	472238.03	396898.51	399936.35	422209.51
3.	Net Worth	575941.18	478598.03	403258.51	406296.35	428589.51
<b>(C) Financial Ratios</b>						
	% of Net Profit					
	On Sales	34.63	16.30	-2.75	9.54	7.38
	On net Worth	21.05	9.30	-0.91	3.57	3.24
	On Share Capital	1906.41	700.02	-58.01	228.16	218.07

(₹ in Lakh)

Sr.	Particulars	2017-18	2016-17	2015-16	2014-15	2013-14
<b>(A) Profit &amp; Loss Account</b>						
1.	Revenue from Operations	206996.68	158235.66	121533.29	147314.44	134407.28
2.	Profit before tax	55692.57	44598.03	31845.49	63586.75	62959.01
3.	Finance Costs	0.00	0.00	0.00	0.00	0.00
4.	Depreciation	11166.94	15125.75	13071.85	13726.91	12456.50
5.	Provision for tax	12232.18	12175.07	9388.44	13553.89	19045.59
	Short/Excess provision of tax of earlier years	0.00	0.00	0.00	0.00	0.00
6.	Profit after tax	43460.39	32422.96	22457.05	50032.86	43913.42
7.	Dividend in %	175.00	150.00	150.00	150.00	150.00
8.	Dividend in Rupees	11130.00	9540.00	9540.00	9540.00	9540.00
<b>(B) Balance Sheet</b>						
1.	Share Capital	6360.00	6360.00	6360.00	6360.00	6360.00
2.	Other Equity	433787.64	391192.05	360059.00	317796.69	279887.62
3.	Net Worth	440147.64	397552.05	366419.00	324156.69	286247.62
<b>(C) Financial Ratios</b>						
	% of Net Profit					
	On Sales	21.00	20.49	18.48	33.96	32.67
	On net Worth	9.87	8.16	6.13	15.43	15.34
	On Share Capital	683.34	509.79	353.10	786.68	690.46

## NOTICE

Notice is hereby given that the 60th Annual General Meeting of Gujarat Mineral Development Corporation Limited will be held on Saturday, the 30th September, 2023 at 11:00 AM through VC/OAVM to transact the following businesses:

### ORDINARY BUSINESSES:

1. To receive, consider and adopt the financial statements (standalone & consolidated) for the year ended on 31st March, 2023, including the Balance Sheet, Statement of Profit and Loss, Statement of Changes in Equity and Cash Flow Statement together with the Reports of the Board of Directors and Auditors thereon and Comments of Comptroller and Auditor General of India.
2. To declare Dividend on Equity Shares for the year 2022-23.
3. To fix up the remuneration of Statutory Auditors for the financial year 2023-24.

### SPECIAL BUSINESSES:

#### 4. Appointment of Dr Hasmukh Adhia, IAS (Retd), (DIN – 00093974) Principal Advisor to Hon'ble Chief Minister, Gujarat as Director and Chairman on the Board of Directors of GMDC Ltd

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013 read with applicable regulation/s of SEBI (LODR) Regulations, 2015 as amended from time to time and pursuant to the notification GU / 2023 /23 / GMC / 102003 / 889 / CHH.1 dated 19/06/2023 of the Government of Gujarat, Industries and Mines Department, approval of the shareholders be and is hereby accorded to the appointment of Dr Hasmukh Adhia, IAS (Retd), Principal Advisor to Hon'ble Chief Minister, Gujarat, as Director and Chairman on the Board of Directors of Gujarat Mineral Development Corporation Limited for a tenure as may be deemed appropriate by the Government of Gujarat.”

#### 5. Appointment of Shri S J Haider, IAS (DIN - 02879522) as Director of GMDC Ltd

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013 read with applicable regulation/s of SEBI (LODR) Regulations, 2015 as amended from time to time and pursuant to the notification No. GHU/2023/28/GMC/102003/889/CHH1 dated 14.08.2023 (w.e.f. 17.08.2023) of Industries and Mines Department of the Government of Gujarat, approval of the shareholders be and is hereby accorded to the appointment of Shri S J Haider, IAS Additional Chief Secretary, Industries and Mines Department, Government of Gujarat as Director on the Board of Directors of Gujarat Mineral Development Corporation Limited for a tenure as may be deemed appropriate by the Government of Gujarat.”

#### 6. Appointment of Ms. Arti Kanwar, IAS (DIN - 03535973) as Director of GMDC Ltd

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013 read with applicable regulation/s of SEBI (LODR) Regulations, 2015 as amended from time to time and pursuant to the Office Order No. FD/AOD/e-file/4/1869/A(BPE) dated 08.08.2023 (w.e.f. 17.08.2023) of Finance Department of the Government of Gujarat, approval of the shareholders be and is hereby accorded to the appointment of Ms. Arti Kanwar, IAS, Secretary (Economic Affairs), Finance Department, Government of Gujarat, as Director on the Board of Directors of Gujarat Mineral Development Corporation Limited for a tenure as may be deemed appropriate by the Government of Gujarat.”

#### 7. Ratification of remuneration payable to Cost Auditors of the Company for the financial year 2023-24

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to Section 148 and all other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder, the remuneration of ₹ 2,10,000/- (Excluding applicable taxes) plus reimbursement of expenses for visiting Project Offices as per GMDC rules in connection with the Cost Audit for financial year 2023-24 payable to M/s Dalwadi & Associates, Cost and Management Accountants, (Registration Number : 000338), as approved by the Board of Directors of the Company at its Meeting held on 30.5.2023 be and is hereby ratified.”

### EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013.

#### Item No. 4

The Government of Gujarat, Industries and Mines Department, vide Notification No. GU / 2023 /23 / GMC / 102003 / 889 / CHH.1 dated 19/06/2023 has appointed Dr Hasmukh Adhia, IAS, (Retd.), Principal Advisor to Hon'ble Chief Minister, Gujarat as Director and Chairman on the Board of GMDC Ltd. with immediate effect. Pursuant to the requirement of Regulation 17(1C) of SEBI (LODR) Regulations, 2015, the listed entity shall ensure that approval of shareholders for appointment of a person on the Board of Directors or as a manager is taken at the next general meeting. The proposal is therefore submitted to the shareholders for their approval.

Dr. Hasmukh Adhia, IAS (Retd.) is a Gujarat Cadre Officer of Indian Administrative Services belonging to 1981 batch. He possesses a degree of M. Com. (Adv. Busi. Mangt.) P. G. Diploma in Public Policy & Management (IIM) (Gold Medalist), Ph.D. in Yoga. He commands a very vast and varied experience.

As an IAS officer, Dr. Hasmukh Adhia, IAS (Retd.) has worked in various capacities covering a very wide spectrum of Government departments, both at State and Central level. Presently, he is Principal Advisor to Chief Minister of Gujarat. Before being appointed Principal Advisor to Chief Minister of Gujarat, Dr. Hasmukh Adhia, IAS (Retd.) had worked as Union Finance Secretary & Revenue Secretary in Government of India.

He is at present non-executive Chairman of Bank of Baroda, and also the Chancellor of Central University of Gujarat. He serves as a member of Board of Governors of Indian Institute of Management, Bangalore. He serves as Vice President in Gujarat Energy Research and Management Institute (GERMI) and Pandit Deendayal Energy University, Gandhinagar.

The details of Directors seeking appointment by the Shareholders of the Company in pursuance of Regulation 36 (3) of SEBI (Listing Obligations and Disclosure) Regulations, 2015 and applicable Secretarial Standards is mentioned at Annexure I to the notice.

Except Dr Hasmukh Adhia, IAS (Retd), being an appointee, none of the Directors and Key Managerial Personnel of the company and their relatives are concerned or interested, financial or otherwise, in the resolution set out at item no. 4

#### Item No. 5

The Government of Gujarat, Industries and Mines Department, vide Notification No. GHU/2023/28/GMC/102003/889/CHH1 dated 14.08.2023 has appointed Shri S. J Haider, IAS, Additional Chief Secretary, Industries and Mines Department as Director on the Board of GMDC Ltd.. Pursuant to this notification, the Board of Directors of GMDC Ltd. has appointed Shri Haider as Director with effect from 17.08.2023. Pursuant to the requirement of Regulation 17(1C) of SEBI (LODR) Regulations, 2015, the listed entity shall ensure that approval of shareholders for appointment of a person on the Board of Directors or as a manager is taken at the next general meeting. The proposal is therefore submitted to the shareholders for their approval.

Shri S J Haider, IAS is currently the Additional Chief Secretary of Industries and Mines Department. Shri Haider possesses a very wide and varied experience of working at various senior position in the various departments of Government of Gujarat.

The details of Directors seeking appointment by the Shareholders of the Company in pursuance of Regulation 36 (3) of SEBI (Listing Obligations and Disclosure) Regulations, 2015 and applicable Secretarial Standards is mentioned at Annexure I to the notice.

Except Shri S J Haider, IAS, being an appointee, none of the Directors and Key Managerial Personnel of the company and their relatives are concerned or interested, financial or otherwise, in the resolution set out at item no. 5

#### Item No. 6

The Government of Gujarat, Finance Department, vide office order FD/AOD/e-file/4/1869/A(BPE) dated 08.08.2023 has appointed Ms. Arti Kanwar, IAS, Secretary (Economic Affairs), Finance Department as Director on the Board of GMDC Ltd.. Pursuant to this notification, the Board of Directors of GMDC Ltd. has appointed Ms. Arti Kanwar as Director with effect from 17.08.2023. Pursuant to the requirement of Regulation 17(1C) of

SEBI (LODR) Regulations, 2015, the listed entity shall ensure that approval of shareholders for appointment of a person on the Board of Directors or as a manager is taken at the next general meeting. The proposal is therefore submitted to the shareholders for their approval.

Ms. Arti Kanwar, IAS is currently the Secretary (Economic Affairs), Finance Department. Ms. Arti Kanwar possesses a very wide and varied experience of working at various senior positions in the various departments of Government of Gujarat.

The details of Directors seeking appointment by the Shareholders of the Company in pursuance of Regulation 36 (3) of SEBI (Listing Obligations and Disclosure) Regulations, 2015 and applicable Secretarial Standards is mentioned at Annexure I to the notice.

Except Ms. Arti Kanwar, IAS, being an appointee, none of the Directors and Key Managerial Personnel of the company and their relatives are concerned or interested, financial or otherwise, in the resolution set out at item no. 6

#### Item No. 7

The Board, on the recommendation of the Audit Committee, has approved the appointment and remuneration of the Cost Auditors, M/s. Dalwadi & Associates, Cost & Management Accountant, Ahmedabad to conduct the audit of the cost records of the Company for the financial year 2023-24. In accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors has to be ratified by the shareholders of the Company. Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out at Item No. 7 of the Notice for ratification of the remuneration payable to the Cost Auditors for the financial year ending 31st March, 2024.

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 7 of the Notice. The Board recommends the Ordinary Resolution.

By order of the Board of Directors

**Joel Evans**, Company Secretary

Place: Ahmedabad

Date: 17th August, 2023

#### Registered Office:

Khanij Bhavan, 132 Ft. Ring Road,  
Near University Ground, Vastrapur,  
Ahmedabad – 380 052



## Annexure I

### Details of Directors seeking appointment by the Shareholders of the Company in pursuance of Regulation 36 (3) of SEBI (Listing Obligations and Disclosure) Regulations, 2015 and applicable Secretarial Standards.

Name of Director	Dr Hasmukh Adhia, IAS (Retd.)
DIN	00093974
Date of Birth	03-11-1958
Date of first appointment on the Board	19-06-2023
Terms and Conditions of Appointment	Dr Hasmukh Adhia, IAS (Retd.) shall not draw any remuneration of the company.
Details of Remuneration	Not applicable
No. of shares held in GMDC either by self or any beneficial basis for any other person	NIL
Relationship with other Directors / Key Managerial Personnel	No relationship with other Directors / Key Managerial Personnel
Qualifications	IAS
Nature of Expertise / Experience	<p>Dr. Hasmukh Adhia, IAS (Retd.) is a Gujarat Cadre officer of Indian Administrative Services belonging to 1981 batch. He possesses a degree of M. Com. (Adv. Busi. Mangt.), P. G. Diploma in Public Policy &amp; Management (IIM) (Gold Medalist), Ph.D. in Yoga. He commands a very vast and varied experience.</p> <p>As an IAS officer, Dr. Hasmukh Adhia, IAS (Retd.) has worked in various capacities covering a very wide spectrum of Government departments, both at State and Central level. Presently, he is Principal Advisor to Chief Minister of Gujarat. Before being appointed Principal Advisor to Chief Minister of Gujarat, Dr. Hasmukh Adhia, IAS (Retd.) had worked as Union Finance Secretary &amp; Revenue Secretary in Government of India.</p> <p>He is at present non-executive Chairman of Bank of Baroda, and also the Chancellor of Central University of Gujarat. He serves as a member of Board of Governors of Indian Institute of Management, Bangalore. He serves as Vice President in Gujarat Energy Research and Management Institute (GERMI) and Pandit Deendayal Energy University, Gandhinagar.</p>
Names of other Companies in which Directorship is held	<ol style="list-style-type: none"> <li>1. Bank of Baroda</li> <li>2. Gujarat Alkalies and Chemicals Limited</li> <li>3. Gujarat International Finance Tec-City Company Limited</li> <li>4. School of Ultimate Leadership Foundation</li> </ol>
Details of the Committees of the Board of other Companies, in which Membership / Chairmanship is held	NIL
No. of Meetings of the Board attended during the Financial year since their date of appointment (2022-23)	NA
Listed entities from which the person has resigned in the past three years	NA

## Annexure I (contd.)

**Details of Directors seeking appointment by the Shareholders of the Company in pursuance of Regulation 36 (3) of SEBI (Listing Obligations and Disclosure) Regulations, 2015 and applicable Secretarial Standards**

Name of Director	Shri S J Haider, IAS
DIN	02879522
Date of Birth	03.12.1965
Date of first appointment on the Board	17.08.2023
Terms and Conditions of Appointment	Shri S J Haider, IAS shall not draw any remuneration from the company except the sitting fees (paid into Government treasury) and out-of-pocket expenses.
Details of Remuneration	Not applicable
No. of shares held in GMDC either by self or any beneficial basis for any other person	NIL
Relationship with other Directors / Key Managerial Personnel	No relationship with other Directors / Key Managerial Personnel
Qualifications	IAS
Nature of Expertise / Experience	<p>Shri S. J. Haider, IAS is the Additional Chief Secretary, Industries and Mines Department, Government of Gujarat. He is a very senior IAS officer of 1991 Gujarat Cadre batch. Shri S.J. Haider holds a Master's Degree in Physics.</p> <p>During his tenure in the Government of Gujarat, he has served at various levels and in various positions in different departments such as Tourism, Urban Development, Panchayat &amp; Rural Development, Education, Science and Technology, Climate Change, Transport Department etc.</p> <p>Being a very Senior Government Official, Shri Haider commands a formidable knowledge of public policy.</p>
Names of other Companies in which Directorship is held	<ol style="list-style-type: none"> <li>1. Dahej SEZ Ltd.</li> <li>2. Gandhinagar Railway and Urban Development Corporation Ltd.</li> <li>3. Gujarat Rail Infrastructure Development Corporation Ltd.</li> <li>4. Gujarat Foundation for Entrepreneurial Excellence</li> </ol>
Details of the Committees of the Board of other Companies, in which Membership / Chairmanship is held	
No. of Meetings of the Board attended during the Financial year since their date of appointment (2022-23)	NA
Listed entities from which the person has resigned in the past three years	NA

## Annexure I (contd.)

### Details of Directors seeking appointment by the Shareholders of the Company in pursuance of Regulation 36 (3) of SEBI (Listing Obligations and Disclosure) Regulations, 2015 and applicable Secretarial Standards

Name of Director	Ms. Arti Kanwar, IAS
DIN	03535973
Date of Birth	05.08.1975
Date of first appointment on the Board	17.08.2023
Terms and Conditions of Appointment	Ms. Arti Kanwar, IAS shall not draw any remuneration from the company except the sitting fees (paid into Government treasury) and out-of-pocket expenses.
Details of Remuneration	Not applicable
No. of shares held in GMDC either by self or any beneficial basis for any other person	NIL
Relationship with other Directors / Key Managerial Personnel	No relationship with other Directors / Key Managerial Personnel
Qualifications	IAS
Nature of Expertise / Experience	<p>Ms. Arti Kanwar, IAS is the Secretary (Economic Affairs), Finance Department, Government of Gujarat. She is a very senior IAS officer of 2001 Gujarat Cadre batch. Ms. Kanwar holds a Post Graduate Degree in History. She also holds a Masters in International Development from Duke University – SANFORD School of Public Policy.</p> <p>During her tenure in the Government of Gujarat, she has served at various levels and in various positions in different departments such as Commercial Taxes, General Administration, Textiles, Sarva Shiksha Abhiyan etc. She is also the current Resident Commissioner, Government of Gujarat in New Delhi.</p> <p>Ms. Arti Kanwar, IAS is also the recipient of various awards, namely, Best Collector Award (2009), Digital India Award Gold Exemplary Online Service (2016), Appreciation for the outstanding support and cooperation made in the contest of the CGST, SGST, IGST and UTGST laws (2017).</p> <p>Being a very Senior Government Official, Ms. Arti Kanwar commands a deep knowledge in public administration, public policy and public finance.</p>
Names of other Companies in which Directorship is held	<ol style="list-style-type: none"> <li>1. Gujarat State Petronet Limited</li> <li>2. GSPC LNG Co. Ltd.</li> <li>3. Gujarat State Financial Services Ltd.</li> <li>4. Gujarat State Investment Limited</li> </ol>
Details of the Committees of the Board of other Companies, in which Membership / Chairmanship is held	
No. of Meetings of the Board attended during the Financial year since their date of appointment (2022-23)	NA
Listed entities from which the person has resigned in the past three years	NA



**Notes:**

1. In view of the continuing Covid-19 pandemic, the Ministry of Corporate Affairs ("MCA") has vide its circular dated 5th May, 2020 read with circulars dated 8th April, 2020 and 13th April, 2020 and 13th January, 2021 (collectively referred to as "MCA Circulars") permitted the holding of the Annual General Meeting ("AGM") through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and MCA Circulars, the AGM of the Company is being held through VC / OAVM.
2. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
3. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorisation etc., authorising its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorisation shall be sent to the Scrutiniser by email through its registered email address to manojhurkat@hotmail.com with a copy marked helpdesk.evoting@cdslindia.com.
4. For the purpose of determining entitlement of members to the dividend, the Register of members will remain closed from Monday, 25th September, 2023 to Saturday, 30th September, 2023 (both days inclusive.)
5. If the final dividend, as recommended by the Board of Directors, is approved at the AGM, payment of such dividend subject to deduction of tax at source will be made on Thursday, 12th October, 2023 as under:
  - i. To all Beneficial Owners in respect of shares held in dematerialised form as per the data as may be made available by the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL"), collectively "Depositories", as of the close of business hours on Friday, 22nd September, 2023.
  - ii. To all Members in respect of shares held in physical form after giving effect to valid transfer, transmission or transposition requests lodged with the Company as of the close of business hours on Friday, 22nd September, 2023.
6. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialised form with effect from, 1st April, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialised form. Members can contact the Company or Company's Registrars and Transfer Agent, MCS Share Transfer Agent Limited for assistance in this regard.
7. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with MCS Share Transfer Agent Limited in case the shares are held by them in physical form.
8. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to MCS Share Transfer Agent Limited in case the shares are held by them in physical form.
9. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. The said form can be downloaded from the Company's website. Members are requested to submit the said details to their DP in case the shares are held by them in electronic form and to MCS Share Transfer Agent Limited in case the shares are held in physical form.
10. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or MCS Share Transfer Agent Limited, the details of such folios together with the share certificates for consolidating their holdings in one folio. A consolidated share certificate will be issued to such Members after making requisite changes.
11. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
12. Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before 24th September, 2023 through email on cosec@gmdcltd.com. The same will be replied by the Company suitably.
13. Members are requested to note that, dividends if not encashed for a consecutive period of 7 years from the date of transfer to Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Education and Protection Fund ("IEPF"). The shares in respect of such unclaimed dividends are also liable to be transferred to the demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline. The Members, whose unclaimed dividends/shares have been transferred to IEPF, may claim the same by making an online application to the IEPF Authority in web Form No. IEPF-5 available on www.iepf.gov.in.

Members, who have not yet encashed their dividend warrant(s) pertaining to the final dividend for the financial year 2015-16 onwards, are requested to lodge their claims with RTA immediately.

14. In compliance with the aforesaid MCA Circulars and SEBI Circular dated 12th May, 2020, 15th January, 2021, 13th May, 2022 and 5th January, 2023, Notice of the AGM along with the Annual Report 2022-23 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2022-23 will also be available on the Company's website [www.gmdcltd.com](http://www.gmdcltd.com), websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) respectively.
15. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
16. Pursuant to Finance Act 2020, dividend income will be taxable in the hands of shareholders w.e.f. 1st April, 2020 and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. For the prescribed rates for various categories, the shareholders are requested to refer to the Finance Act, 2020 and amendments thereof. The shareholders are requested to update their PAN with the Company/MCS Share Transfer Agent Limited (in case of shares held in physical mode) and depositories (in case of shares held in demat mode).

A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form No. 15G/15H, to avail the benefit of non-deduction of tax at source by email to [cosec@gmdcltd.com](mailto:cosec@gmdcltd.com) / [mcsstaahmd@gmail.com](mailto:mcsstaahmd@gmail.com) by 20th September, 2023. Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.

Non-resident shareholders can avail beneficial rates under tax treaty between India and their country of residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 10F, any other document which may be required to avail the tax treaty benefits by sending an email to [cosec@gmdcltd.com](mailto:cosec@gmdcltd.com) / [mcsstaahmd@gmail.com](mailto:mcsstaahmd@gmail.com). The aforesaid declarations and documents need to be submitted by the shareholders by 20th September, 2023.

17. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.
18. For instructions for e-voting and joining the AGM please follow the CDSL instructions attached to this notice and forming part of this notice.

#### **19. COMMENCEMENT OF E-VOTING PERIOD AND OTHER E-VOTING INSTRUCTIONS**

1. The voting period begins on Wednesday, 27th September, 2023 at 09:00 AM and ends on Friday, 29th

September, 2023 at 5:00 PM. During this period shareholders' of the Company, holding shares either in physical form or in dematerialised form, as on the cut-off date 23rd September, 2023, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

2. The voting rights of Members shall be in proportion to their shares of the paid up equity share capital of the Company as on 23rd September, 2023. (Cut off date)
3. Shri Manoj Hurkat, Practicing Company Secretary (Membership No. FCS 4287, COP No. 2574) to act as the Scrutiniser to scrutinize the e-voting process in a fair and transparent manner.
4. The facility for e-voting will also be made available at the AGM, and members attending the AGM who have not already cast their vote by remote-e-voting will be able to exercise their right at the AGM. Shareholders who have not cast their vote electronically, by remote-e-voting may only cast their vote at the AGM.
5. The result of voting will be announced by the Chairman of the Meeting on or after the 60th Annual General Meeting to be held on Saturday, 30th September, 2023. The result of the voting will be communicated to the Stock Exchanges and will be placed on the website of the Company [www.gmdcltd.com](http://www.gmdcltd.com).
6. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at [www.evotingindia.co.in](http://www.evotingindia.co.in) under help section or write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
7. Institutional shareholders (i.e. members other than individuals, HUF, NRIs, etc.) are required to send scanned copy (PDF / JPG format) of the relevant Board Resolution Authority Letter, etc., together with the attested specimen signature(s) of the duly authorised signatory(ies) who is/are authorised to vote, to the scrutiniser via email at: [manojhurkat@hotmail.com](mailto:manojhurkat@hotmail.com) with a copy marked to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).

#### **Other Instructions**

1. The Scrutiniser shall, immediately after the conclusion of voting at the AGM, first count the votes cast during the AGM, thereafter unblock the votes cast through remote e-voting and make, not later than 48 hours of conclusion of the AGM, a consolidated Scrutiniser's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same.
2. The result declared along with the Scrutiniser's Report shall be placed on the Company's website [www.gmdcltd.com](http://www.gmdcltd.com) and on the website of CDSL <https://www.cdslindia.com> immediately. The Company shall simultaneously forward the results to National Stock Exchange of India Limited and BSE Limited, where the shares of the Company are listed.

## Contact Details

**Company**

Gujarat Mineral Development Corporation Limited  
(A Government of Gujarat Enterprise)  
CIN: L14100GJ1963SGC001206  
"Khanij Bhavan", 132 Ft. Ring Road,  
Near University Ground, Vastrapur, Ahmedabad-52  
Phone : 2791 3200  
e-mail : cosec@gmdcltd.com,  
website : www.gmdcltd.com

**Registrar & Share Transfer Agent**

M/s MCS Share Transfer Agent Limited  
101, Shatdal Complex, 1st Floor,  
Opp. Bata Show Room Ashram Road,  
Navrangpura, Ahmedabad-380 009  
E-mail : mcsstaahmd@gmail.com

**e-Voting Agency**

Central Depository Services (India) Limited  
E-mail : helpdesk.evoting@cdslindia.com

**Scrutiniser**

M/s Manoj Hurkat & Associates  
Practicing Company Secretaries  
E-mail : manojhurkat@hotmail.com

(Ref. Para 18 of the instructions to the notice of the 60th Annual General Meeting.)

**SHAREHOLDER INSTRUCTIONS FOR E-VOTING****CDSL e-Voting System – For Remote e-voting and e-voting during AGM**

1. The Ministry of Corporate Affairs ("MCA") has vide its General Circular Nos. 14/2020 dated 8th April, 2020 and 17/2020 dated 13th April, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and the rules made thereunder on account of the threat posed by Covid-19", General Circular Nos. 20/2020 dated 5th May, 2020, and subsequent circulars issued in this regard, the latest being 10/2022 dated 28th December, 2022 in relation to "Clarification on holding of annual general meeting (AGM) through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", (collectively referred to as "MCA Circulars") permitted the holding of the Annual General Meeting ("AGM") through VC/OAVM, without the physical presence of the Members at a common venue. In compliance with the MCA Circulars, the AGM of the Company is being held through VC /OAVM. The registered office of the Company shall be deemed to be the venue for the AGM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated 8th April, 2020, 13th April, 2020 and 5th May, 2020, the Company is providing facility of remote e-voting to its Members in respect of the business

to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorised e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1,000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated 8th April, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated 13th April, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.gmdcltd.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated 8th April, 2020 and MCA Circular No. 17/2020 dated 13th April, 2020 and MCA Circular No. 20/2020 dated 5th May, 2020 and MCA Circular No. 02/2021 dated 15th January, 2021.

**THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:**

- (i) The voting period begins on 27th September, 2023 at 9.00 AM and ends on 29th September, 2023 at 5.00 PM. During this period shareholders of the Company, holding shares either in physical form or in



dematerialised form, as on the cut-off date 23rd September, 2023 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242** dated 9th December, 2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords

by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- (iv) In terms of SEBI circular no. **SEBI/HO/CFD/CMD/CIR/P/2020/242** dated 9th December, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for **Individual shareholders holding securities in Demat mode** is given below:

Type of Shareholders	Login Method	Type of Shareholders	Login Method
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	<ol style="list-style-type: none"> <li>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are <a href="https://web.cdslindia.com/myeasi/home/login">https://web.cdslindia.com/myeasi/home/login</a> or visit <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System Myeasi.</li> <li>2) After successful login, the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-Voting is in progress as per the information provided by company. On clicking the e-Voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/EasiRegistration">https://web.cdslindia.com/myeasi/Registration/EasiRegistration</a></li> <li>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol>	Individual Shareholders (holding securities in demat mode)	<p>Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> <ol style="list-style-type: none"> <li>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select Register Online for IDeAS Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting</li> </ol>
Individual Shareholders holding securities in demat mode with <b>NSDL</b>	<ol style="list-style-type: none"> <li>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and</li> </ol>	Individual Shareholders (holding securities in demat mode) <b>Depository Participants</b>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p>

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned website.

**Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL**

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with <b>NSDL</b>	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(v) Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID:
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user, follow the steps given below:

**For Shareholders holding shares in Demat Form other than individual and Physical Form**

PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)  *Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
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**For Shareholders holding shares in Demat Form other than individual and Physical Form**

Dividend Bank Details <b>OR</b> Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> <li>• If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).</li> </ul>
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- (vi) After entering these details appropriately, click on "SUBMIT" tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the **EVS-230825055** for **Gujarat Mineral Development Corporation Limited** on which you choose to vote.
- (x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xv) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) Facility for Non-Individual Shareholders and Custodians – Remote Voting**
  - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required



to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
- After receiving the login details, a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the Scrutiniser to verify the same.
- Alternatively Non-Individual shareholders are required to send the relevant Board Resolution / Authority Letter etc. together with attested specimen signature of the duly authorised signatory who are authorised to vote, to the Scrutiniser and to the Company at the email address viz., [cosec@gmdcltd.com](mailto:cosec@gmdcltd.com), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the Scrutiniser to verify the same.

#### INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING AREAS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **7 (seven) days** prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **7 (seven) days prior to meeting** mentioning their

name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

#### PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders – Please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAAR (self attested scanned copy of Aadhaar Card) by email to Company/RTA email id.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no. 1800 22 55 33

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compound, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call on toll free no. 1800 22 55 33

## BOARD'S REPORT FY 2022-23

To

The Shareholders,

**Gujarat Mineral Development Corporation Limited**

Dear Members,

Your Directors have immense pleasure in presenting the 60th Board's Report along with the audited financial statements of your company for the financial year 2022-23.

### FINANCIAL RESULTS

We take pride in sharing that your Company is scaling new peaks in growth and recently delivered the highest ever profits in its history. The annual profit before tax peaked to ₹1,657 Crore And the annual revenue from operations jumped to ₹3,501 Crore The net worth of your company ascended to ₹5,759 Crore as on 31.03.2023. You will be pleased to note that your Company has recommended its highest dividend ever @ ₹11.45 per share on the face value of ₹2 per share. A brief outline of the extra ordinary financial performance of your company is given hereunder:

Particulars	₹ in Crore)	
	FY 2022-23	FY 2021-22*
Total Income from Operations (Net)	3,501	2,732
Profit / (Loss) for the period (before Tax and Exceptional Items)	1,657	777
Net Profit / Loss after Tax (After Exceptional Items)	1,212	445

\* Previous Year's figures have been restated and rounded off.

You will be pleased to note that during this year, your company gave a stellar performance which is reflected in its overall financial results. The highlights of the annual financial performance are as under :

- Total Income stood at ₹3,894 Crore in FY23 as against ₹2,887 Crore in FY22.
- Revenues from operations were reported at ₹3,501 Crore as compared to ₹2,732 Crore in FY22; up by 28%.
- EBITDA stands at ₹1,557 Crore in FY23, as against ₹875 Crore in FY22. The Company's EBITDA is up by 42%.
- Profit Before Tax (PBT) stood at ₹1,657 Crore for FY23 as compared to ₹777 Crore in FY22.
- Profit After Tax (PAT) stood at ₹1,212 Crore in FY23 as against ₹445 Crore in FY22. PAT has gone up by 172%.
- Earnings per share (EPS) for FY23 stood at ₹38 (Face Value ₹2 per share).

Another development of great prestige for your Company is that your Company has been accorded AA+ rating by CARE for fund based and non fund based bank limits. This is further complimented by your Company's achievement of entering once again into the prestigious group of India's Fortune 500 companies, attaining a rank of 486 in the elite list during the year under review.

## REVIEW OF BUSINESS OPERATIONS

### Lignite Projects

During the year under review, your Company is mining Lignite from the mines at Bhavnagar, Tadkeshwar and Rajpardi (South Gujarat), Mata no Madh and Umarsar. Your Company is pleased to report that sales volume has improved significantly in FY 2022-23. Average sales realisations have gone up by 63%. To meet the increasing demand, your Company is seeking to scale up Lignite production capacity, from 08 MTPA to 10 MTPA. It has embarked on a journey of deepening the lignite business by augmenting capacity of Lignite production, and is looking to escalate the Lignite production from open cast mines to serve 30-35% of the state's market.

Your Company's mine-wise performance is as under:

Mine	FY 2022-23	
	MT (Lakh)	₹ Crore
Mata-No-Madh	34.61	1275
Rajpardi	7.07	451
Tadkeshwar	6.08	325
Bhavnagar	11.58	531
Umarsar	16.46	671
<b>Total</b>	<b>75.80</b>	<b>3253</b>

### Thermal Power Project

Your Company has a sizeable presence in the energy sector. Its Power Division has a diversified portfolio of thermal power project and renewable power generation projects comprising both wind and solar power. During the year under review, your Company is pleased to report that a total of 822 Mn. Units of power were produced at our Nani Chher plant in FY 2022-23. Towards adding scale and strength, your Company has onboarded a globally-reputed strategic advisory consultancy, A T Kearney, to help take strategic decisions in improving capacity utilisation of the lignite-based thermal power project. Your Company is also striving to cut down on daily losses from the thermal power plant, turn it around, improve its performance and make it into a profitable asset.

### Renewable Power

Your Company has Wind Farm Projects of 200.9 MW capacity, situated at different locations in Gujarat. We also have a 5 MW Solar Power Project located at the Panandhro Lignite Project. During the year under review, your Company is pleased to report that a total of 320.02 million units of Renewable power were produced. By undertaking green initiative of wind and solar power generation, your Company reduced 4,214.72 lakh tonnes of CO<sub>2</sub> due to generation of green energy. Over the years, it has generated 4303184 MWhr of Green Energy.

### Bauxite and Manganese

Your Company's operations are located in Kutch and Devbhoomi Dwarka districts. It is currently mining nine Bauxite deposits, of which eight are in Kutch. Your company is pleased to report that it is exploring new avenues in diversified sector in bauxite and other allied industries by value addition of plant

and non-plant grades of bauxite. Towards further expanding your Company's product portfolio, it's developing capabilities for beneficiation of Bauxite. The mine-wise performance is as under:

#### **Gadhsisa group of Bauxite mines, Kutch**

In the Financial year 2022-23, your Company sold 23,882 MT of (>52% Al<sub>2</sub>O<sub>3</sub>) Plant Grade Bauxite, 1,55,740 MT of (<52% Al<sub>2</sub>O<sub>3</sub>) Non-Plant Grade Bauxite and 2,479 MT of Bauxite Dust (<40% Al<sub>2</sub>O<sub>3</sub>) from Gadhsisa group of mines in Kutch district.

#### **Mevasa Bauxite mines, Devbhoomi Dwarka**

In the Financial year 2022-23, your Company sold 45,145 MT (>52% Al<sub>2</sub>O<sub>3</sub>) Plant Grade Bauxite and 15,874 MT of (<52% Al<sub>2</sub>O<sub>3</sub>) Non-Plant Grade Bauxite, 3,955 MT of High Grade Dust (>50% Al<sub>2</sub>O<sub>3</sub>), 9,037 MT of Bauxite Dust (<40% Al<sub>2</sub>O<sub>3</sub>) from Mevasa mines in Devbhoomi Dwarka district.

#### **Manganese**

In the Financial year 2022-23, your Company sold 75,381 MT of Sub grade Manganese Ore from the waste dump of Shivrajpur Project in Panchmahal district.

### **Operational Highlights**

As a part of our journey ahead, we are partnered with the globally-reputed Boston Consulting Group (BCG) to undertake an extremely important strategic transformation initiative that will cover all sectors of our operations, christened Project Shikhar.

Through implementation of Project Shikhar, we are seeking to achieve a breakout growth and multiply revenues manifold, unlock efficiency gains, enable future-proofing our growth through portfolio diversification, become a pan-national player in the Mining and Minerals sector, generate employment across various regions, be an employer of choice and achieve best-in-class operating efficiencies to drive EBITDA uplift. With Project Shikhar, we aim to further raise our performance bar, be the most competent player in the categories and sectors we operate in, and be at par with globally-benchmarked organisations.

The strategic firm, AT Kearney has been onboarded to help us take strategic decisions in improving capacity utilisation of our lignite-based thermal power project, that was underperforming till recently. We managed to cut down on the daily losses from the thermal power plant, turn it around, improve its performance and made it into a profitable asset. Power generation efficiencies have been implemented.

Parallely, Deloitte is exploring ways to fast-track our new lignite mining projects.

### **New Coal Blocks**

Fuel security was an issue for the Gujarat government. There was a demand from the state to secure our resources upstream. In November 2022, six teams formed by GMDC visited seven states to study 38 coal blocks.

During the year under review, your Company emerged as the highest bidder for two coal mines in Odisha in the recently concluded commercial coal block auction by the Ministry of Coal, Government of India. It won the bids for Odisha's Burapahar block in Sundargarh District, having a geological reserve of 548 million tonne, and the Baitarani (West) block in

Angul District, a geological reserve of 1,097 million tonne.

The Baitarani (West) block in Angul district, the bigger of the two blocks, has 13% forest cover, and coal reserves of 1,097 million tonnes, of which 468 million tonnes can be mined through open pit mining. This project will require a capex of ₹ 4,125 Crore. The estimated coal reserves in the Burapahar block in Sundargarh district, with 33% forest cover is about 548 million tonnes. This project will require a capex of ₹950 Crore.

Your Company plans to commission these mines in the next three years. These two projects are projected to become your Company's backbone.

### **New Lignite Projects**

Your Company is working towards operationalising 6 new lignite mines, namely, Lakhpat-Punrajpar, Ghala, Damlai, Valia, Panandhro Extension and Bharkhandam. It is pleased to report that this will help expand your Company's production, place it in a higher orbit of growth, strengthen and expand the market position and contribute significantly towards the achievement of its goal of capturing the mine to market value chain. The upcoming Lignite mines will also help to increase Gujarat's production capacity, reduce the cost of electricity, leverage the buoyancy in lignite prices, and serve the captive power plants and customers in a better way. With this, your Company plans to reach to nearly 50% of the Gujarat market. It has also onboarded the globally reputed consultancy firm, Deloitte to help fast-track the new lignite mining projects.

### **Strategic Opportunities**

In the forthcoming future, some of the metals that your Company is planning to explore and mine are Copper, Lead and Zinc, near Ambaji in Dist. Banaskantha, Gujarat. Spread over an area of 184 Hectares, this mine has mineable reserves and resources of 7.3 Million Tonnes. The reserves also contain precious metals like silver, cadmium, germanium and selenium in traces. Your Company is pleased to report that this is one of the top multi-metal mines in the world with such a high metallic content.

Your Company has created a robust plan to operationalise its mine, and is looking at setting up a beneficiation plant to make copper, lead and zinc concentrates from the mined ore. The precious metals will be extracted with the 3 concentrates, which are used in key industries like electronic equipment, transport, batteries and renewables, and can also cater to the significant demand from the exports market.

As a part of forward integration and envisaging growing demand of cement in future, your Company will continue exploring new opportunities for utilisation of cement grade limestone for cement industry. Your Company will also focus on capacity augmentation, introduction of alternate market structures, possible diversification prospects, value addition and other opportunities.

As the market of overburden minerals like Silica Sand, Ball Clay & Bentonite is increasing, your Company is seeking to become a long-term supplier of the respective minerals – through beneficiation. This is envisaged to create a larger scope in terms of revenue, customer base and market share.

### **Dividend**

Your Directors are immensely delighted to recommend the highest dividend ever @ ₹11.45 per share on the face value of



₹2 per share. An amount of ₹364.11 Crore will be paid as dividend on paid up equity share capital of ₹63.60 Crore.

The company has adopted the dividend distribution policy. The policy is available at Company's website : <https://www.gmdcltd.com/about/corporate-policies-gmdc/>

### Transfer of unclaimed dividend to Investor Education and Protection Fund

In terms of Section 124 of the Companies Act, 2013 and applicable provisions of Companies Act, 2013, any unclaimed dividend or unpaid Dividend relating to the financial year 2015-16 will be transferred to the Investor Education and Protection Fund established by the Central Government on due date. Further, as per the provisions of IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the company will also transfer the shares of the shareholders who have not claimed their dividend for a consecutive seven years.

### Taxation

The Income Tax assessment of your Company has been completed for the Financial Year 2020-21. It has contributed ₹ 426 Crore towards income tax for the year under consideration. It is to be noted that during the year, your company received an order of ₹181 Crore toward interest on income tax refund.

### Internal audit

M/s Ashok Chhajed & Associates, Chartered Accountants are the internal auditors of your Company. They have carried out the internal audit of your Company during the year under review.

### Statutory audit

M/s. J N Gupta & Co., Chartered Accountants were appointed Statutory Auditors of your Company by the Comptroller & Auditor General of India for the Financial Year 2022-23.

### Audit by Comptroller & Auditor General of India (C & AG)

Being a Government Company, the C&AG has carried out supplementary audit of the financial statements of your Company for the year ended 31st March, 2023, pursuant to provisions of Section 143 (6)(a) of the Companies Act, 2013. The C&AG has not offered any adverse comments upon or supplementary to the statutory auditors' report. The Comments of C&AG are at **Annexure I**.

### Cost audit

The Cost Audit Report has been filed on 09.09.2022 for the Financial Year 2021-22. For the year 2022-23, M/s N D Birla & Co., Cost Accountants were appointed as Cost Auditors of your Company.

### Secretarial audit

Pursuant to the provisions of Section 204 of the Companies Act, 2013, your Company appointed M/s. Vivek Vakharia & Co., Practising Company Secretary to undertake the Secretarial Audit of the Company for the year 2022-23. The Secretarial Audit Report is annexed as **Annexure II**.

### Compliance of secretarial standards

Your Company has complied with the applicable Secretarial Standards.

### Particulars of employees

GMDC did not have any employee who was employed

throughout the financial year and in receipt of remuneration of ₹1,02,00,000 or more, or employed for part of the year and in receipt of ₹8,50,000 or more a month, under Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The table containing other particulars of employees in accordance with the provisions of Section 197 (1) of the Companies Act, 2013, read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is appended at **Annexure III** to the Board's Report.

### Conservation of energy, technology absorption, foreign exchange earnings and outgo

Additional information on conservation of energy, technology absorption, foreign exchange earnings and outgo as required by the Section 134 (3) (m) of the Companies Act, 2013 read with Rule, 8 (3) of the Companies (Accounts) Rules, 2014 is annexed as **Annexure IV** and forms part of this report.

### Business Responsibility and Sustainability report

The Securities and Exchange Board of India (SEBI) has mandated that for the first 1,000 listed entities, a Business Responsibility and Sustainability Report (BRSR) shall be published as part of its Board's / Annual Report mandatorily from the year 2022-23. Thus, as required under Regulation 34 of the SEBI (LODR) Regulations, 2015 Business Responsibility and Sustainability Report is enclosed at **Annexure V** to this Report.

### Material changes

No material changes and commitments affecting the financial position of your Company occurred between the end of the financial year to which these financial statements relate and the date of this report

### Risk Management

Looking at the operational profile of GMDC, i.e., Mining and Power Operations, your Company has inbuilt risk management practices to address various operational risks. It has standard operating processes for various mining operations in order to mitigate procedures and prevent risk arising out of various operations. Your Company primarily deals with natural resources. Hence, Policy of Government may impact its operational strategy.

Your Company's risk management process revolves around following parameters:



Every department undertakes a detailed analytical approach to the risk management within the overall risk management framework of the company. Your Company has also set up a Risk Management Committee. In order to create a robust risk management framework, it has undertaken a detailed exercise through engagement of a professional agency.

### Particulars of loans, guarantees or investments made under Section 186 of the Companies act, 2013

There were no loans and guarantees given by your Company under Section 186 of the Companies Act, 2013.

### Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

### Particulars of contracts or arrangements made with related parties

During the Financial Year, the transactions entered into, by your Company with the related parties were in ordinary course of business at arm's-length. Your Company has not entered into contracts/ arrangements / transactions with Related Parties which could be considered material in accordance with Section 188 of the Act and the Policy of the company for Related Party Transactions. Hence, the disclosure in Form AOC – 2 under Section 134 (3) of Companies Act, 2013 is not required. Further, your Company being a Government Company, the transactions with other government companies are exempt under the Companies Act, 2013 as well as under the provisions of SEBI (LODR) Regulations, 2015. The Policy on Related Party Transactions may be accessed on the website of the company at <https://www.gmdcltd.com/download/Corporate-Policies>.

### Explanation or comments on qualifications, reservations or adverse remarks or disclaimers made by the auditors and the practicing Company Secretary in their reports

There are no such comments.

### Annual Return

The annual return in prescribed Form No. MGT- 7, as required under Section 92(1) of the Companies Act, 2013 read with Rule 11 of the Companies (Management and Administration) Rules, 2014 is placed on the Company's website : <https://www.gmdcltd.com/annual-return/>

### GMDC's policy relating to Directors' appointment, payment of remuneration and discharge of their duties

GMDC being a Government Company, the Government of Gujarat appoints its Directors, except the Independent Directors. GMDC does not pay any remuneration to its Directors except, the sitting fees and out-of-pocket expenses. The Independent Directors are appointed by the Shareholders in their General Meeting. Except the Managing Director, all the Directors of GMDC are non-executive directors.

### Number of Board Meetings conducted during the year under review

5 Board Meetings were conducted during the Financial Year under review.

### Board of Directors

During the Financial year, the Government of Gujarat appointed Shri Kamal Dayani, IAS as Chairman of the Company vice Shri Raj Kumar, IAS due to his promotion as the Chief Secretary of the State. At the end of the financial year, Shri Kamal Dayani, IAS ceased to be the Chairman due to his transfer.

After the end of the Financial Year, the Government of Gujarat appointed Dr. Hasmukh Adhia, IAS (Retd.), Principal Advisor to Hon'ble Chief Minister, Gujarat as Director and Chairman on

the Board of Directors of your company.

During the Financial Year, the Government of Gujarat had appointed Smt. Mona Khandhar, IAS, Principal Secretary (Economic Affairs), Finance Department, Govt of Gujarat, as Director of your Company vice Shri Milind Torawane, IAS who was transferred.

After the end of the Financial Year, the Government of Gujarat appointed Shri S. J. Haider, IAS, Additional Chief Secretary, Industries and Mines Department as Director on the Board of your company. With this appointment, Smt. Sonal Mishra, IAS ceased to be the Director. Further, the Government of Gujarat appointed Ms. Arti Kanwar, IAS, Secretary (Economic Affairs), Finance Department, as Director on the Board of your company vice Smt. Mona Khandhar, IAS who was transferred.

### Directors' Responsibility Statement

In accordance with the provisions of Section 134 (3) (c) read with Section 134(5) of the Companies Act, 2013, your Directors confirm that:

In the preparation of the Financial Statements for the Financial Year ended 31st March, 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures;

They have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of Financial Year ended on 31st March, 2023 and of the profit and loss of the company for that period;

The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities, if any;

The Directors have prepared the Financial Statements on a going concern basis;

The Directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### Declaration of Independent Directors

The Independent Directors have submitted their disclosures that they fulfil all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules.

### Disclosure of composition of audit committee and providing vigil mechanism

During the year under review, the Audit Committee consisted of the following members:

- (i) Shri S B Dangayach, Independent Director, Chairman
- (ii) Shri Milind Torawane, IAS, Director, Member (up to 14.02.2023)
- (iii) Smt Mona Khandhar, IAS, Director, Member (w.e.f. 14.02.2023)

- (iv) Shri Nitin Shukla, Independent Director, Member
- (v) Prof Shailesh Gandhi, Independent Director, Member

Your Company has established a Whistle Blower / Vigil Mechanism Policy. It has also provided adequate safeguards against victimisation of employees and Directors who express their concerns. Your Company has also provided direct access to the Chairman of the Audit Committee on reporting issues concerning the interests of employees and the Company.

#### Disclosure under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Your Company has in place Sexual Harassment Policy, in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed, during the year 2022-23:

No. of complaints received: 1

No. of complaints redressed: 1

No. of complaints pending: NIL

#### Consolidated Financial Statements

The Consolidated Financial Statements of your Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with The Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act form part of this Annual Report. Further, a statement containing salient features of the Financial Statement of Subsidiaries / Associate Companies / Joint Ventures in the prescribed format AOC – 1 is given at **Annexure VI**.

#### Corporate Governance

As per requirement of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015, the detailed report on the Corporate Governance is given in **Annexure VII**.

#### Management Discussion & Analysis

As per requirement of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015, Management Discussion and Analysis is given at **Annexure VIII** and forms part of this report.

#### Environment Programme

Lignite, one of the key sources for generating thermal energy, comes along with contaminants like Sulphur and Pyrites that impact the environment. Removing these contaminants, technically regarded as washing Lignite, will reduce the pollution load. Your Company is exploring opportunities to build a Pyrite and Sulphur removal plant that will use the advanced dry technology. It believes the needs of the environment are as important as the need for energising progress and technology-driven to realise the vision of Honourable Prime Minister of making India a Green Energy nation.

Towards monitoring the environment and controlling pollution, your Company has installed ESPs in the Thermal Power Project to control the emission in Boiler Stacks. Dry Fog Systems have been installed to control fugitive dust emission during material

handling through Conveyors.

Your Company is actively engaged in developing a culture of environment and health consciousness. It seeks to achieve carbon and climate neutrality through adoption of best practices in its operations and management. Your Company is pleased to report that it is using drip irrigation techniques and using recycled water where it is supporting a project under which a check dam is created to harvest the rainwater. Under the Sujalam Sufalam Yojna, your Company also undertook deepening of ponds, thus making every drop count.

It is promoting greenbelt development through plantation drives. During FY 2022-23, we planted a total 55,000 plants saplings, covering 21 hectares of mine lease and residential colony areas, involving the State Forest Department, local villages, societies, etc.

#### Industrial Relations, Health & Safety

Your Company adheres to the highest standards of safety, and ensures and maintains it. It conducts safety training workshops for our people through internal and external experts. At every project, a robust Safety Management Plan (SMP) is prepared for identification of principal hazards and implementation of auditable control measures to reduce the risk level as low as reasonably achievable. It is prepared in accordance to Sec. 104 of Coal Mines Regulation 2017 & DGMS circulars.

Your Company has successfully migrated from OHSAS:18001 to ISO 45001:2018. It is focusing on proactive hazard identification and risk mitigation, improvement in overall health and wellness of employees and active involvement of workforce in risk management. Besides this, it has adopted Digital Intervention to enhance safety, so as to benchmark with industry best practices.

GMDC has installed a Slope Stability Radar (SSR) at Rajpardi Lignite mine in line with DGMS guidelines. SSR is among the world's best practices for critical slope monitoring, which will help increase output in risk areas, improve productivity and ground support.

The industrial relations with the Unions have remained cordial during the year under review.

#### Corporate Social Responsibility

Gramya Vikas Trust (GVT), established in the early 90's, is an organisation within your Company that is entrusted with improving the quality of life of the communities in the working and surrounding areas of its operations. Its plan of activities has extensive geographical coverage, and its functional area spans across villages in Bharuch, Bhavnagar, Chhotaudepur, Devbhumi Dwarka, Kutch, Panchmahal and Surat districts. GVT seeks to bring about tangible development through innovative partnerships and programmes, strategic collaborations and stakeholder engagements.

During the year, a very ambitious programme, namely, the GMDC Samarthya Employment Oriented Skill Training Program, has been launched on 1st January, 2023, by GMDC-Gramya Vikas Trust (GMDC-GVT). The programme aims at providing skill training and employment opportunities to 3,000 youth in Gujarat over a span of 3 years. This initiative is targeted at candidates from the project areas of GMDC's operations, thus aiming to benefit the local communities where GMDC operates. Till July-2023 more than 570 candidates have



been registered and training under 16 batches has been started at various GMDC-Samarthya training centres in Kutch, Bhavnagar, Surat, Bharuch and Panchmahal districts.

Your Company is pleased to report that GVT, through its various initiatives, is benefiting more than 16,000 students across GMDC's various project areas. The various Anganwadis set up by GVT are helping create a wholesome learning environment. In association with the Akshaya Patra Foundation, it facilitates mid-day meals to students at the Anganwadis. It also runs school bus services for children of poor families. Towards our commitment to making the youth future-ready, GVT has provided library resources and illustrated children's books in project areas.

To provide people in remote, challenging, under-served, and unreached areas with access to public healthcare, your Company started a mobile e-clinic in 2017. During 2022-23, more than 36,000 people from 107 villages around your Company's project locations have been benefited from the e-Clinics.

A detailed annual report on CSR is published elsewhere in this report at **Annexure IX** and forms part of this report. The CSR policy of the company is available at weblink : <https://www.gmdcltd.com/about/corporate-policies-gmdc/>

### Acknowledgement

Your Directors wish to place on record their deep appreciation for the sincere services and co-operation extended by the officers, employees and workmen of GMDC at all levels. They also wish to place on record their gratitude for the confidence placed in them by financial institutions and investors. Further, your Directors wish to thank various departments of the Central Government viz. the Ministry of Environment and Forest, Ministry of Coal, Ministry of Mines, Indian Bureau of Mines, Director General of Mines Safety and various bodies of State Government of Gujarat viz. Industries & Mines Department, Energy and Petrochemicals Department, Gujarat Electricity Regulatory Commission, the Finance Department, Commissionerate of Geology and Mining and Gujarat Pollution Control Board. The Directors also extend their heartiest gratitude to the strategic transformation partners, advisors, customers and shareholders of your Company for their valued cooperation.

For and on behalf of the Board of Directors

Place: Ahmedabad  
Date: 17th August, 2023

**Hasmukh Adhia, IAS (Retd.)**  
Non Executive Chairman

## Annexure I

### COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

#### COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE STANDALONE FINANCIAL STATEMENTS OF GUJARAT MINERAL DEVELOPMENT CORPORATION LIMITED FOR THE YEAR ENDED 31 MARCH 2023

The preparation of standalone financial statements of Gujarat Mineral Development Corporation Limited for the year ended 31 March 2023 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the Management of the Company. The statutory auditors appointed by the Comptroller and Auditor General of India under Section 139 (5) of the Act are responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under Section 143 (10) of the Act. This is stated to have been done by them vide their Audit Report dated 30 May 2023.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the standalone financial statements of Gujarat Mineral Development Corporation Limited for the year ended 31 March 2023 under Section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to enquiries of the statutory auditors and Company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to Statutory Auditors' Report under section 143(6)(b) of the Act.

For and on behalf of the  
Comptroller and Auditor General of India

**Vijay N Kothari**

Accountant General (Audit-II), Gujarat

Place: Ahmedabad

Date: 20.07.2023

## Annexure I (Contd.)

### COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

#### COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF GUJARAT MINERAL DEVELOPMENT CORPORATION LIMITED FOR THE YEAR ENDED 31 MARCH 2023

The preparation of consolidated financial statements of Gujarat Mineral Development Corporation Limited, Ahmedabad for the year ended 31 March 2023 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the Management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under Section 139 (5) read with section 129 (4) of the Act are responsible for expressing opinion on the financial statements under Section 143 read with section 129(4) of the Act based on independent audit in accordance with the standards on auditing prescribed under Section 143 (10) of the Act. This is stated to have been done by them vide their Audit Report dated 30 May 2023.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of Gujarat Mineral Development Corporation Limited for the year ended 31 March 2023. We conducted a supplementary audit of the financial statements of **Gujarat Mineral Development Corporation Limited** but did not conduct supplementary audit of the financial statements of **Naini Coal Company Limited** for the year ended on that date. Further Section 139 (5) and 143 (6) (b) of the Act are not applicable to **Gujarat Mineral Research & Industrial Consultancy Society, GMDC Gramya Vikas Trust, GMDC Science and Research Centre, Gujarat Foundation for Entrepreneurial Excellence, Swarnim Gujarat Fluorspar Private Limited, Gujarat Jaypee Cement and Infrastructure Limited, Gujarat Credo Mineral Industries Limited and Aikya Chemicals Private Limited** being private entities for appointment of their Statutory Auditor and for conduct of supplementary audit. Accordingly, Comptroller and Auditor General of India has neither appointed the Statutory Auditors nor conducted the supplementary audit of these Companies. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to enquiries of the statutory auditors and Company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to Statutory Auditors' Report under section 143(6)(b) of the Act.

For and on behalf of the  
Comptroller and Auditor General of India

**Vijay N Kothari**

Accountant General (Audit-II), Gujarat

Place: Ahmedabad

Date: 20.07.2023



## Annexure II

### FORM NO. MR-3

# SECRETARIAL AUDIT REPORT

For the financial year ended on 31/03/2023

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

**Gujarat Mineral Development Corporation Limited**

**(CIN: L14100GJ1963SGC001206)**

Khanij Bhavan, Near Gujarat University Ground,

132 Ft. Ring Road,

Vastrapur, Ahmedabad - 380052.

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Gujarat Mineral Development Corporation Limited** (hereinafter referred as the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorised representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2023 ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance- mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We further report that maintenance of proper and updated Books, Papers, Minutes Books, filing of Forms and Returns with applicable regulatory authorities and maintaining other records is responsibility of management and Company, our responsibility is to verify the content of the documents produced before us, make objective evaluation of the content in respect of compliance and report thereon. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2023 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent to foreign direct investment, overseas direct investment and external commercial borrowings (Not Applicable to the Company during the Audit Period);
- (v) The following Regulations and Guidelines prescribed under Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (Not Applicable to the Company during the Audit Period);
  - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (Not Applicable to the Company during the Audit Period);
  - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not Applicable to the Company during the Audit Period);
  - (f) The Securities and Exchange Board of India (Registrar to an Issue and Share transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client (Not Applicable to the Company during the Audit Period);
  - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulation, 2009 (Not Applicable to the Company during the Audit Period);
  - (h) The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018 (Not Applicable to the Company during the Audit Period).

- (vi) Following are some other laws specifically to the Company:
- (a) The Mines Act, 1952;
  - (b) The Mines and Minerals (Development and Regulation) Act, 1957;
  - (c) The Air (Prevention and Control of Pollution) Act, 1981;
  - (d) The Environmental (Protection) Act, 1986;
  - (e) The Environmental (Protection) Rules, 1986, amended up to 2008;
  - (f) The Hazardous Waste (Management & Handling) Rules, 1989;
  - (g) The Noise Pollution (Regulation & Control) Rules, 2000;
  - (h) The Electricity Act, 2003.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by the Institute of Company Secretaries of India.
- (ii) Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

**We further report that** no other specific law applicable to Company except as above as per information provided by the Company.

**We further report that**

- a) The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.
- b) The Company has system of sending Board meeting notices in advance to all Directors to schedule the Board Meetings. As informed to us, the Company has also provided agenda and detailed notes on agenda to the Directors, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- c) Majority decision is carried through while the dissenting members' views are captured and recorded, wherever applicable, as part of the minutes.

**We further report that** there are adequate systems and processes in the Company commensurate with the size and operation of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**For Vivek J. Vakharia & Co.**  
(Practising Company Secretaries)

**CS Vivek Vakharia**  
Proprietor  
**FCS No: 11851, C.P. No: 18156**  
UDIN: F011851E000874724  
PR: 1733/2022

Place: Ahmedabad  
Date: 1st August, 2023

**Note:** This report is to be read with our letter of even date which is annexed as '**ANNEXURE A**' and forms an integral part of this report.

## Annexure A

To,  
**The Members,**  
**Gujarat Mineral Development Corporation Limited**  
**(CIN: L14100GJ1963SGC001206)**

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Gujarat Mineral Development Corporation Limited (hereinafter referred as the Company). Our responsibility is to express an opinion on these Secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our Opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have issued our preliminary observations and the Company has provided reply/ clarification and the Company has assured to comply the lapses, wherever occurred.
5. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
6. Audit of the compliance with other laws has been undertaken based on the scope of audit and the applicability of such laws as ascertained by the company and informed us.
7. We have relied on reports of Internal Audit, Regulatory Inspection/Audit to the extent made available to us and the observations, if any, contained in such reports shall hold good for the purpose of this audit report. Minor operational deviations that does not amount to breach of non-compliances for which penalties (if any,) have been levied by the stock exchanges/depositories have not been treated as violation of any of the regulations, the compliance of which, have been subject to audit.
8. The Compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of records and procedure on test basis.
9. The Secretarial audit report is neither an assurance to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For Vivek J. Vakharia & Co.**  
(Practising Company Secretaries)

**CS Vivek Vakharia**  
Proprietor  
**FCS No: 11851, C.P. No: 18156**  
UDIN: F011851E000874724  
PR: 1733/2022

Place: Ahmedabad  
Date: 1st August, 2023



## Annexure III

# PARTICULARS OF EMPLOYEES

## Information as per Rule 5 (1) of Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

GMDC is a Government Public Sector Undertaking and a Government Company within the meaning assigned to it under the Companies Act, 2013. Being a Government Company, the Company is bound to follow various orders, instructions and guidelines of Government of Gujarat. Thus, the pay structure of GMDC is adopted from the pay structure of the Government of Gujarat. The Company does not offer any ESOP or any other special recognition payment to its Directors and Key Managerial Personnel. The directors are paid only sitting fees as decided by the Government and out-of-pocket expenses.

### Remuneration paid to the Whole Time Director.

Name of the Whole Time Director	Shri Roopwant Singh, IAS
Designation	Managing Director
Remuneration in FY 2022-23*	NA
% increase in remuneration in FY 2022-23 as compared to FY 2021-22	NA
Ratio of Remuneration to Median Remuneration of Employees	NA
Ratio of Remuneration to Revenues (FY 2022-23)	NA
Ratio of Remuneration to Revenues (FY 2021-22)	NA

\*Shri Roopwant Singh, IAS held additional charge of the post of Managing Director. Hence, he did not draw his salary from the Company.

### Remuneration paid to Independent Directors

Company's Independent Directors do not receive any remuneration other than the sitting fees and out-of-pocket expenses, which are ₹7,500 and ₹1,000 respectively, per meeting of the Board and its Committees. The sitting fees and out-of-pocket expenses paid to the independent directors during the year are as under:

Sr. No.	Particulars	Smt. Gauri Kumar	Shri Nitin Shukla	Shri S B Dangayach	Prof Shailesh Gandhi
1	Sitting Fees in FY 2022-23 (in ₹)	37,500	52,500	45,000	37,500
2	% increase in remuneration in FY 2022-23 as compared to FY 2021-22	NA	NA	NA	NA
3	Ratio of Remuneration to Median Remuneration of Employees	NA	NA	NA	NA
4	Ratio of Remuneration to Revenues (FY 2022-23)	NA	NA	NA	NA
5	Ratio of Remuneration to Revenues (FY 2021-22)	NA	NA	NA	NA

### Remuneration of the Key Managerial Personnel (KMP)

Name of the Key Managerial Personnel	Shri L. Kulshrestha	Shri Joel Evans
Designation	Chief General Manager & Chief Financial Officer	Company Secretary
Remuneration in FY 2022-23	42,44,014	22,41,904
Remuneration in FY 2021-22	36,62,736	18,96,430
% increase / (decrease) in remuneration in FY 2022-23 as compared to FY 2021-22	15.87	18.22
Ratio of Remuneration to Median Remuneration of Employees	4.46	2.36
Ratio of Remuneration to Revenues (FY 2021-22)	Negligible	Negligible
Ratio of Remuneration to Revenues (FY 2022-23)	Negligible	Negligible

The Median Remuneration of Employees (MRE) excluding Whole-Time Director (WTD) was ₹9,50,500 for financial year 2022-23.

The number of employees on the rolls of the Company as on 31st March, 2023 was 1,023 including contractual employees.

The revenue during FY 2022-23 was ₹3,501 crore and net profit was ₹1,212 crore. The aggregate remuneration to employees excluding WTD increased by 19.23% over the previous financial year. The aggregate increase in salary of other KMPs was 16.67% in FY 2022-23 over FY 2021-22.

GMDC's market capitalisation decreased by 33.28% to ₹4,026 crore as of 31st March, 2023 from ₹6,034 crore as of 31st March, 2022. The Price Earning Ratio was 8.93 as of 31st March, 2023. The closing price of GMDC's equity shares on the NSE and BSE as of 31st March, 2023 was ₹126.60 and ₹126.55 respectively.

GMDC, being a Government Company, does not have any variable compensation policy. Moreover, it does not have any compensation through ESOP either to the Directors or to its employees.

GMDC's directors were not paid any other remuneration such as bonus, commission etc. during the financial year, except the sitting fees and out-of-pocket expenses. Hence, the remuneration of all the employees of GMDC is higher than the remuneration received by the Directors. The Managing Director receives salary as per the Government of Gujarat norms. However, presently Shri Roopwant Singh, IAS holds additional charge of the post of Managing Director. Hence, he does not draw his salary from the company:

**Statement showing the particulars of top ten employees of the Company in terms of the remuneration drawn for the year 2022-23**

Sr. No.	Name	Designation	Remuneration (In ₹)	Nature of Employment whether contractual or otherwise	Qualification	Exp in yrs.	Date of commencement of Employment	Age	Last employment held
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Mr. L Kulshrestha	Chief General Manager & Chief Financial Officer	4244014	Permanent	CA	35	26-12-2005	57	Narmada Hydroelectric Development Corporation Ltd.
2	Mr. Ravikant Sankhe	Advisor (Power)	4166667	Contractual	BE (Electrical)	34	24-05-2022	63	Tata Power CGPL, Mundra
3	Mr. H K Joshi	Sr. Gen. Manager (Tech-I)	3572927	Permanent	Diploma (Mining)	40	03-05-1990	58	S.E.C
4	Mr. Rajatkumar Dash	General Manager (Marketing & Sales)	3307592	Permanent	Diploma (Mining), AMIE (Mining)	26	16-12-2006	49	Mahanadi Coal Field Ltd.
5	Mr. A K Makadia	Sr. General Manager (Tech-II)	3286689	Permanent	BTech (Mining)	27	25-09-1996	49	Not Applicable
6	Mr. Deepak Vyas	General Manager (Safety)	3251451	Permanent	BE (Mining)	27	03-04-2007	53	Essel Mines, Aditya Birla Group
7	Mr. Swagat Ray	General Manager (Project)	3230017	Permanent	Diploma (Mining), AMIE (Mining)	24	16-12-2006	48	Talcher Colliery, Mahanadi Coal Field Ltd.
8	Mr. J N Dave	General Manager (Power)	3101727	Permanent	BE (Mech)	23	24-10-2017	46	Reliance Utilities and Power Ltd.
9	Mr. S K Joshi	General Manager (Project)	3090178	Permanent	BE (Mining)	26	12-05-1998	51	J K Udaipur Udyog Ltd.
10	Smt. A K Iyer	General Manager (Accounts)	3047237	Permanent	CA	24	22-1-2007	47	Small Industries Development Bank of India

## Annexure IV

### Conservation of Energy, Technology Absorption and Foreign Exchange and Outgo [Section 134 (3) (m) of The Companies Act, 2013 read with Rule, 8(3) of The Companies (Accounts) Rules, 2014]

#### A. Conservation of Energy

1. The steps taken or impact on conservation of energy: NIL
2. The steps taken by the company for utilising the alternate source of the energy.
  - i. GMDC has installed Wind Power Farm with the capacity of 200.9 MW and Solar Power Project of 5 MW capacity.
  - ii. By taking green initiative of wind and solar power generation, we reduced 4,214.72 tonnes of CO<sub>2</sub> due to generation of green energy. Over the years, we have generated 43,03,184 MWhr of Green Energy.
3. The capital investment of energy conservation equipments: NIL

#### B. Technology Absorption

- i. The efforts made towards technology absorption: NA
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution: NA
- iii. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): NA
- iv. The expenditure incurred on Research and Development: NIL

#### C. Foreign Exchange Earnings and Outgo

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflow: NIL



## Annexure V

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I) Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity : L14100GJ1963SGC001206
2. Name of the Listed Entity : Gujarat Mineral Development Corporation Ltd.
3. Year of incorporation : 1963
4. Registered office address : Khanij Bhavan, 132 Ft Ring Road, Near University Ground, Vastrapur, Ahmedabad 52.
5. Corporate address : Khanij Bhavan, 132 Ft Ring Road, Near University Ground, Vastrapur, Ahmedabad 52.
6. E-mail : cosec@gmdcltd.com
7. Telephone : 079-27913200
8. Website : www.gmdcltd.com
9. Financial year for which reporting is being done : 2022-23
10. Name of the Stock Exchange(s) where shares are listed : National Stock Exchange, BSE Ltd.
11. Paid-up Capital : ₹63.60 Crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report : Joel Evans, Company Secretary  
Telephone: 079-27913200,  
Email: cosec@gmdcltd.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together) : Standalone

#### II) Products/services

##### 14. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Mining and Quarrying	Mining of Lignite	90.0%
2	Power	Power Generation	10.0%

##### 15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Lignite	270220-00	90.0%

#### III) Operations

##### 16. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	22	2	24
International	0	0	0

**17. Markets served by the entity:****a. Number of locations**

Location	Number
National (No. of States)	1
International (No. of Countries)	0

**b. What is the contribution of exports as a percentage of the total turnover of the entity?**

Nil

**c. A brief on types of customers**

GMDC supplies mineral like lignite, bauxite, manganese, silica sand etc. to 3,000+ registered customers. This include high-growth industries, including textiles, chemicals, ceramics, bricks, refractories, abrasives units and captive power.

**IV) Employees****18. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No. (C)	%(C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	783	724	92.5%	59	7.5%
2.	Other than Permanent (E) (including outsourced employees)	463	428	92.4%	35	7.6%
3.	Total employees (D + E)	1,246	1,152	92.5%	94	7.5%
<b>WORKERS</b>						
4.	Permanent (F)	161	141	87.6%	20	12.4%
5.	Other than Permanent (G)	33	29	87.9%	4	12.1%
6.	Total workers (F + G)	194	170	87.6%	24	12.4%

**b. Differently abled Employees and Workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No. (C)	%(C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	12	10	83.3%	2	16.7%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	12	10	83.3%	2	16.7%
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-

**19. Participation/Inclusion/Representation of women**

	Total (A)	Total (A) No. and percentage of Females	
		No. (B)	%(B/A)
Board of Directors	8	3	37.5%
Key Management Personnel	3	0	-

**20. Turnover rate for permanent employees and workers**

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.8%	5.3%	16.0%	11.6%	5.9%	11.3%	7.2%	1.9%	6.9%
Permanent Workers	21.0%	29.2%	22.1%	10.0%	19.4%	11.4%	14.3%	36.6%	17.9%

**V) Holding, Subsidiary and Associate Companies (including joint ventures)****21. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Gujarat Foundation for Entrepreneurial Excellence	Joint Venture	50.0%	No
2	Naini Coal Company Ltd.	Joint Venture	50.0%	No
3	Gujarat Jaypee Cement Infrastructure Ltd.	Associate	26.0%	No
4	Gujarat Credo Mineral Industries Ltd.	Associate	26.0%	No
5	Aikya Chemicals Private Ltd.	Associate	26.0%	No
6	Swarnim Gujarat Fluorspar Private Ltd.	Joint Venture	1.05%	No

**VI) CSR Details****22.**

- I) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- II) Turnover (in ₹): ₹ 3,501 Crore
- III) Net worth (in ₹): ₹ 5,759 Crore

**VII) Transparency and Disclosures Compliances****23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	0	0	0	0
Investors (other than shareholders)	Yes	0	0	0	0	0	0
Shareholders	Yes	0	0	0	0	0	0
Employees and Workers	Yes	0	0	0	0	0	0
Customers	Yes	8	0	0	9	0	0
Value Chain Partners	Yes	0	0	0	0	0	0



**24. Overview of the entity’s material responsible business conduct issues**

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Health and Safety	Risk	Risk of accidents that could result in impacting the health and safety of the relevant stakeholders due to the nature of operations	All of GMDC’s mines have well-defined Safety Management Plan (SMP) aligned with regulation 104. We conduct hazard identification and risk assessment and have well-framed emergency and evacuation plans in place to deal with any kind of emergency. We have defined SOPs and conduct mock drills and trainings to avoid health and safety hazards.	Negative
2	Air emissions	Risk	The main sources of emission of pollutants are - Drilling and Excavation activity, Transportation of Lignite, Storage yard & Haul Roads	The steps taken by GMDC for controlling emissions includes but not limited to Installation of water sprinklers, Haul Road Water Sprinklers, Green belt development, Creating habitat for biodiversity in reclaimed sites, laboratories for in-house environmental monitoring and analysis, Geo coir mats for dump stabilisation and reclamation.	Negative
3	Land Acquisitions	Risk	Very critical as delay in land acquisition can have impact on GMDC's mining operations	Providing employment opportunities to project affected persons through skill development and contractual employment besides engagement in agriculture and farming.	Negative
4	Renewable energy	Opportunity	Renewable energy is one of the key focus areas of GMDC as a long-term strategy	Development of renewable energy deployments are being ventured	Positive
5	Water and effluent management	Risk	Pollutants such as Bio-mechanical Oxygen Demand, Total Suspended Solids, Total Dissolved Solids, Oil & Grease are generated from the vehicle washing and domestic waste from mines	Sites are provided with requisite STPs/ETPs for meeting the standard for treated wastewater.  Rainwater harvesting in GMDC premises.	Negative
6	Climate Strategy	Risk	Change in Government regulations regarding fossil fuels may pose a challenge for the company	Approach will be to adapt to the Government policies and framework.	Negative
7	Community engagement	Opportunity	The communities form as key stakeholders considering the nature of business	Communities are engaged through skill development and contractual employment and several CSR projects	Negative

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Gujarat Mineral Development Corporation Ltd (gmdcltd.com)								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> <li>• ISO 9001:2015</li> <li>• ISO 14001:2015</li> <li>• ISO 45001:2018</li> <li>• Star Rating by IBM, The Ministry of Mines, Government of India for the efforts and initiatives taken for implementation of the Sustainable Development Framework (SDF) at Mata no Madh and Panandhro</li> </ul>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	No specific goals, commitments or targets have been defined.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met	No specific goal, commitments or targets have been defined.								

**Governance, leadership, and oversight**

**7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**

Dear Stakeholders,

We are glad to publish our first BRSR report for FY 2022-23, which represents our performance on sustainability. We are committed to integrate Environment, Social and Governance (ESG) factors in our ways of working which is central to improving the quality of life of the communities we serve. GMDC acknowledge the significant challenges presented by the ever-changing global landscape. We are acutely aware of the environmental issues, social inequalities, and governance concerns that surround us. Climate change, resource depletion and ethical governance are complex issues that demand our immediate attention and collective efforts. At GMDC, we recognise that addressing these challenges is not only our ethical duty but also crucial for long-term sustainability and resilience. We have embraced these challenges as opportunities to drive positive change, strengthen stakeholder trust, and create shared value. Upholding strong corporate governance practices is a fundamental pillar of our business. Our aim is to maintain the highest standards of governance and accountability throughout our organisation. We have strengthened our corporate governance framework by appointing independent directors and establishing board committees to oversee key aspects of risk management, compliance, and ethics. Our commitment to transparency is evident in our regular reporting and disclosure practices, which have received recognition from industry peers.

**Roopwant Singh, IAS**  
Managing Director

**8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

Mr. Roopwant Singh, IAS, MD

**9. Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details**

Mr. Roopwant Singh, IAS, MD

**10. Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow-up action					Yes										Need basis			
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances					Yes										Quarterly			

**11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.**

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, being a Government Company, our organisation undergoes regular audits conducted by the Comptroller and Auditor General (C&AG) of India, a constitutional independent audit body. These audits involve a comprehensive examination of our financial records, processes, and compliance with relevant laws and regulations. The C&AG brings its expertise and impartiality to the auditing process, providing valuable insights and recommendations for improvement. The audit reports of C & A G also go to the floor of the Legislative Assembly and is debated at various legislative committees such as Public Undertaking Committee of State Legislature.									
Internally, we also maintain a dedicated audit department that conducts regular pre audit checks. These audits serve as an independent and objective assessment of our processes, ensuring compliance with internal policies and procedures. They also help identify areas of improvement and strengthen our internal controls.									
The findings from these audits and reviews are taken seriously, and we promptly address any identified deficiencies or areas requiring improvement.									

**12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:**

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-



## SECTION C: PRINCIPLEWISE PERFORMANCE DISCLOSURE

**PRINCIPLE 1** Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

### Essential Indicators

#### 1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Board Familiarization	50.0%
Key Managerial Personnel	1	RTI Training	33.3%
Employees other than BoD and KMPs	17	1. Sexual Harassment 2. Happy Retirement Life 3. Finance for non-finance people 4. Mineral Exploration 5. Conflict Resolution 6. Motivational & Leadership 7. First Aid 8. 5S Training 9. MEGECON 10. Advance MS Excel 11. Planning for Retirement 12. Executive advanced certificate program on FORCE 13. Mines vocational training	57.1%
Workers	-	-	-

#### 2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil		Nil	Nil
Punishment	Nil	Nil		Nil	Nil

#### 3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	Nil

**4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes, GMDC believes in the conduct of affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity, and ethical behaviour. The Company has adopted the Code of Conduct (“the Code”), which lays down the principles and standards that should govern the actions of the Company and its employees. Any actions or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company.

**5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

**6. Details of complaints with regard to conflict of interest**

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

**7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

Not Applicable

**Leadership Indicators**

**1. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If yes, provide details of the same.**

Yes, our independent directors are governed by the “Code of Conduct for Directors and Senior Management of GMDC” under which Director / Senior Management Person(s) are expected to dedicate their best efforts to advancing the Company's interests and to make decisions that affect the Company based on the Company's best interests and independent of outside influences. Directors / Senior Management Person(s) shall endeavour to deal fairly with the Company's Customers, Suppliers, Competitors and Employees and shall never take unfair advantage of others through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing practice.

**PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**

**Essential Indicators**

**1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.34 Crore	Nil	Scientific Study is carried out to assess geotechnical parameter of the mining area and based upon its findings, Mine Pit & Dump to be designed in safe & sustainable manner.
Capex	3.88 Crore	Nil	Due to installation of the RO, the quality of mine water is improved significantly and the treated water is then utilised for irrigating plantation. Thus, it reduces intake of fresh water resulting into considerable saving of precious fresh water resources.

**2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes

**b. If yes, what percentage of inputs were sourced sustainably?**

100% of lignite requirement for power generation is sourced by locating the power station near the lignite source.

**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

From all projects of GMDC, generated plastic waste (including packaging), E-Waste, Hazardous waste and other waste (Used oil), are collected, stored at designated waste storage area and disposes through e-tender by MSTC to State Pollution Control Board authorised authorized recycler / co processors / disposal facility.

GMDC is committed to 100% utilisation of fly ash generated from power plant to own mine voids at lignite mine.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

EPR is not applicable to Gujarat Mineral Development Corporation Limited.

**PRINCIPLE 3** Businesses should respect and promote the well-being of all employees, including those in their value chains

**Essential Indicators****1. a. Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent Employees</b>											
Male	724	724	100.0%	724	100.0%	0	0.0%	724	100.0%	0	0.0%
Female	59	59	100.0%	59	100.0%	59	100.0%	0	0.0%	0	0.0%
Total	783	783	100.0%	783	100.0%	59	7.5%	724	92.0%	0	0.0%
<b>Other than Permanent Employees</b>											
Male	428	70	16.4%	428	100.0%	0	0.0%	0	0.0%	0	0.0%
Female	35	9	25.7%	35	100.0%	35	100.0%	0	0.0%	0	0.0%
Total	463	79	17.1%	463	100.0%	35	7.6%	0	0.0%	0	0.0%

**b. Details of measures for the well-being of workers:**

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent Workers</b>											
Male	141	141	100%	141	100%	0	0.0%	141	100.0%	-	0.0%
Female	20	20	100%	20	100%	20	100.0%	0	0.0%	-	0.0%
Total	161	161	100%	161	100%	20	12.4%	141	87.6%	-	0.0%
<b>Other than Permanent Workers</b>											
Male	29	-	0.0%	29	100%	-	0.0%	-	0.0%	-	0.0%
Female	4	-	0.0%	4	100%	4	100.0%	-	0.0%	-	0.0%
Total	33	-	0.0%	33	100%	4	12.1%	-	0.0%	-	0.0%

**2. Details of retirement benefits:**

Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.0%	100.0%	Yes	100.0%	100.0%	Yes
Gratuity	100.0%	100.0%	Yes	100.0%	100.0%	Yes
ESI	NA	NA	NA	NA	NA	NA
Others - please specify	NA	NA	NA	NA	NA	NA

**3. Accessibility of workplaces**

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes.

**4. Does the entity have an equal opportunity policy as per the Rights of Persons With Disabilities Act, 2016? If so, provide a web-link to the policy.**

GMDC follows the constitutional mandate of appointing fixed reservation criteria of Persons With Disabilities (PWD) employees under the guidelines of Government of Gujarat as issued from time to time.

**5. Return to work and Retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.0%	100.0%	100.0%	100.0%
Female	100.0%	100.0%	100.0%	100.0%
Total	100.0%	100.0%	100.0%	100.0%

**6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, GMDC have constituted various committees such as Sexual Harassment committee, HR committee, HR sub-committee, Safety committee at various sites for properly redressing grievances of their employees and workers.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

**7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:**

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	783	605	77.3%	817	642	78.6%
-Male	724	556	76.8%	761	593	77.9%
-Female	59	49	83.1%	56	49	87.5%
Total Permanent Workers	161	161	100.0%	201	201	100.0%
-Male	141	141	100.0%	174	174	100.0%
-Female	20	20	100.0%	27	27	100.0%



**8. Details of training given to employees and workers:**

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On skills upgradation		Total (D)	On Health and Safety Measures		On skills upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
<b>Permanent Employees</b>										
Male	724	120	16.6%	194	26.8%	761	56	7.4%	10	1.3%
Female	59	-	0.0%	12	20.3%	56	0	0.0%	-	0.0%
Total	783	120	15.3%	206	26.3%	817	56	6.9%	10	1.2%
<b>Permanent Workers</b>										
Male	141	-	0.0%	-	0.0%	174	-	0.0%	-	0.0%
Female	20	-	0.0%	-	0.0%	27	-	0.0%	-	0.0%
Total	161	-	0.0%	-	0.0%	201	-	0.0%	-	0.0%

**9. Details of performance and career development reviews of employees and workers:**

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	Number (B)	% (B / A)	Total (C)	Number (D)	% (D / C)
<b>Employees</b>						
Male	724	692	95.6%	761	726	95.4%
Female	59	57	96.6%	56	53	94.6%
Total	783	749	95.7%	817	779	95.3%
<b>Workers</b>						
Male	141	141	100%	174	174	100%
Female	20	20	100%	27	27	100%
Total	161	161	100%	201	201	100%

**10. Health and safety management system:**

- a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?**

Yes, GMDC has implemented occupational health and safety management system with a coverage of 100% employees.

- b. **What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

Safety Management Plan has been prepared and implemented for identification of work-related hazards and assess risks on a routine and non-routine basis.

- c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Yes

- d. **Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

Yes

**11. Details of safety-related incidents, in the following format:**

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
		(Current Financial Year)	(Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	3.42
	Workers	-	0.91
Total recordable work-related injuries	Employees	-	2
	Workers	-	2
No. of fatalities	Employees	-	-
	Workers	-	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace.**

Safe Operating Procedures have been prepared for all the activities/hazards identified. We have internal safety committees to regularly assess health and safety conditions at our sites. Health & Safety officials are deployed at our sites for round the clock supervision. Regular periodic inspections/audits are conducted by statutory officials/regulatory authorities and in case of any discrepancies identified corrective actions are taken.

**13. Number of Complaints on the following made by employees and workers:**

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil		Nil	Nil	
Health & Safety	Nil	Nil		Nil	Nil	

**14. Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and Safety Practices	100%
Working Conditions	100%

**15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

During the year, we have identified sliding of dump at Tadkeshwar Lignite Mines as a significant concern for which we have taken below mentioned corrective actions:

- Geo-technical study by CIMFE, Dhanbad
- IIT Roorkee has been awarded work for slope stability analysis and its management.
- Geo-hydrological study is under process by an expert agency.

**Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

Employees - Yes

Workers - Yes

**2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

To ensure the proper deduction and deposition of statutory dues by our value chain partners, GMDC have implemented the following measures:

- a) Partner Selection and Due Diligence:** We conduct thorough due diligence when selecting and onboarding value chain partners. This process includes assessing their compliance track record, financial stability, and adherence to legal and regulatory requirements, including tax and statutory obligations.
- b) Contractual Obligations:** Our agreements with value chain partners explicitly state their responsibility to comply with all applicable statutory requirements, including the deduction and deposition of statutory dues. We ensure that these obligations are clearly outlined in our contracts, along with consequences for non-compliance.
- c) Regular Audits and Monitoring:** We conduct regular audits and monitoring activities to verify that our value chain partners are fulfilling their statutory obligations. These audits may include reviewing financial records, tax filings, and other relevant documentation. Additionally, we maintain open lines of communication to address any concerns or questions they may have regarding compliance.
- d) Reporting and Transparency:** We maintain transparent reporting mechanisms to track and monitor the deduction and deposition of statutory dues throughout our value chain. We encourage our partners to provide regular reports and documentation demonstrating compliance, and we review these reports to ensure accuracy and adherence to legal requirements.

**3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

**4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes, in case of retiring employees, the company provides a training with the theme “Life After Retirement” to provide transition assistance.

**PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders**

**Essential Indicators**

**1. Describe the processes for identifying key stakeholder groups of the entity.**

GMDC have established a robust process for identifying stakeholders and engaging with them to strengthen the partnership. GMDC have undertaken a 360-degree review of our business value chain to identify our key stakeholder groups and mapped stakeholder engagement mechanism.

**2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Emails, Trainings & Seminars, Townhalls, Internal Communication Platforms, Notice Board	Ongoing	Updation on key developments within the organisation, training, awareness and welfare programmes, employee safety, business performance & key initiatives from the Company
Shareholders/ Investors	No	Annual General Meetings, Stock Exchange (SE) intimation, emails, conference calls	Ongoing	Financial performance, Business strategy, Operational performance, Information on other key parameters
Customers	No	Email, SMS, Website, Customer Visits	Ongoing	Customer grievances, Product quality and availability, responsiveness to needs, customer satisfaction
Communities and NGO's	No	Email, Events, CSR Visits	Need basis	CSR activities, welfare, community grievances
Value Chain Partners (Supplier, Vendors, Contractors etc.)	No	Email, SMS, Tenders	Need basis	Business related discussions, awareness, and training programmes, workshops and seminars

## Leadership Indicators

### 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

In our organisation, we recognise the importance of stakeholder engagement and consultation on economic, environmental, and social topics. Firstly, we actively engage with stakeholders through various channels such as surveys, focus groups, public meetings, and one-on-one interactions. These engagements allow us to gather diverse perspectives, concerns, and suggestions from stakeholders including employees, customers, suppliers, local communities, and advocacy groups. In cases where consultation is delegated to specific departments or individuals, a structured framework is in place to capture feedback from these consultations. This includes periodic reporting mechanisms that summarise the outcomes, key insights, and recommendations from stakeholder consultations. The summarised information is then shared with the management, ensuring that they are informed about the perspectives and concerns raised by stakeholders. By fostering meaningful consultation and feedback mechanisms, we aim to ensure that stakeholder perspectives are considered in our decision-making processes. This approach enables us to address economic, environmental, and social topics more effectively, promoting transparency, accountability, and sustainable practices throughout our operations.

### 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

- As per the Environment Legislative Framework of India, a public hearing is conducted at the time of seeking Environmental Clearance from the Government. At this platform, the areas surrounding respective mining or other projects are provided an opportunity to submit their concerns to the company. This public hearing is conducted in the presence of the District Magistrate and Collector of the District where the Project is located. The concerns raised by the stakeholders are noted and appropriate actions are taken by the company to comply with the concerns and a detailed report is submitted with the competent regulatory authority on regular intervals.
- Long-Term Projects like "Project Samarthya Skill Development Program" is formulated and is under development in order to comply with the need of required skill sets for employment in Rural Sector.
- Dedicated CSR team is placed across project locations of GMDC to engage with key stakeholders and villagers for consultations and identification of gaps and problem areas with participatory discussions for solutions of environmental and social issues.
- Infrastructure Projects: Under various CSR Projects, we have constructed check dam and installed streetlights in villages and backward areas.
- Education: To promote education, various measures were taken like book distribution, scholarship to girl child and sports development.
- Health & Hygiene: Providing Door to Door health facilities through Mobile Vans.
- Cleanliness drive for Swachh Bharat.

### 3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

GMDC, being a Government Company, is a state under the Article 12 of the Constitution of India. Thus, it follows required constitutional mandates for the welfare and concerns of vulnerable / marginalised stakeholder group. The CSR Policy of the Corporation has targeted the vulnerable groups of Society apart from the Socio-economic development of affected villages.

## PRINCIPLE 5 Businesses should respect and promote human rights

### Essential Indicators

#### 1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Current Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	783	29	3.7%	817	-	0.0%
Other than permanent (including outsourced employees)	463	-	0.0%	327	-	0.0%
<b>Total Employees</b>	<b>1246</b>	<b>29</b>	<b>2.3%</b>	<b>1144</b>	<b>-</b>	<b>0.0%</b>
<b>Workers</b>						
Permanent	161	-	0.0%	201	-	0.0%
Other than permanent	33	-	0.0%	18	-	0.0%
<b>Total Workers</b>	<b>194</b>	<b>-</b>	<b>0.0%</b>	<b>219</b>	<b>-</b>	<b>0.0%</b>



**2. Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2022-23 (Current Financial Year)				FY 2021-22 (Previous Financial Year)					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
<b>Employees</b>										
Permanent	783	-	-	783	100.0%	817	-	-	817	100.0%
Male	724	-	-	724	100.0%	761	-	-	761	100.0%
Female	59	-	-	59	100.0%	56	-	-	56	100.0%
<b>Other than Permanent</b>	463	-	-	463	100.0%	327	-	-	327	100.0%
Male	428	-	-	428	100.0%	299	-	-	299	100.0%
Female	35	-	-	35	100.0%	28	-	-	28	100.0%
<b>Workers</b>										
Permanent	161	-	-	161	100.0%	201	-	-	201	100.0%
Male	141	-	-	141	100.0%	174	-	-	174	100.0%
Female	20	-	-	20	100.0%	27	-	-	27	100.0%
<b>Other than Permanent</b>	33	33	100.0%	-	0.0%	18	18	100.0%	-	0.0%
Male	29	29	100.0%	-	0.0%	17	17	100.0%	-	0.0%
Female	4	4	100.0%	-	0.0%	1	1	100.0%	-	0.0%

**3. Details of remuneration/salary/wages, in the following format:**

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	5	33,750	3	18,750
Key Managerial Personnel	3	32,42,959	0	0
Employees other than BoD and KMP	724	10,83,186	59	7,05,161
Workers	141	5,01,766	20	5,13,404

**4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

The company has constituted an internal committee as per the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The committee is chaired by a senior woman officer of the company. Further, it should be noted that the company being a state government entity, comes under the oversight ambit of state legislative committees such as Committee for Scheduled Castes, Committees for Scheduled Tribes etc.

**5. Describe the internal mechanisms in place to redress grievances related to human rights issues.**

Yes, GMDC have constituted various committees such as Sexual Harassment committee, HR committee, HR sub-committee, Safety committee at various sites for properly redressing grievances of their employees and workers.

**6. Number of Complaints on the following made by employees and workers:**

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	-		-	-	
Discrimination at Workplace	-	-		-	-	
Child Labour	-	-		-	-	
Forced Labour/ Involuntary Labour	-	-		-	-	
Wages	-	-		-	-	
Other Human Rights related issues	-	-		-	-	

**7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

GMDC conducts various training programmes for women to create awareness about prevention of sexual harassment. We have internal committee for POSH complaints which is headed by senior woman officer, and all the complaints are duly reviewed and resolved. The Whistleblower policy provides protections to genuine whistle blowers from any kind of harassment/unfair treatment/victimisation.

**8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes

**9. Assessments for the year:**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	We protect human rights through our internal policies and procedure and government mandates as issued from time to time. In addition to this we have internal mechanism to ensure the assessment on these parameters ensure compliances. External reviews are also done by C&AG as part of proprietary and thematic audits. Independent annual inspection is also conducted by various statutory and legislative authorities. We also follow the reservation criteria as applicable to Government establishment and an annual certification is issued from the “Department of Social Justice and Empowerment – Government of Gujarat” after due inspection.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

**10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.**

Not Applicable

**Leadership Indicators**

**1. Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints.**

Not Applicable

**2. Details of the scope and coverage of any Human rights due-diligence conducted.**

Not conducted.

**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes

**PRINCIPLE 6** Businesses should respect and make efforts to protect and restore the environment.**Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

	<b>FY 2022-23</b> <b>(Current Financial Year)</b>	<b>FY 2021-22</b> <b>(Previous Financial Year)</b>
Total electricity consumption (A) (in Giga Joules)	6,46,923	5,06,259
Total fuel consumption (B) (in Giga Joules)	39,34,799	31,03,329
Energy consumption through other sources (C) (in Giga Joules)	-	-
<b>Total energy consumption</b> <b>(A+B+C) (in Giga Joules)</b>	<b>45,81,721</b>	<b>36,09,588</b>
Energy intensity per rupee of turnover (Giga Joules/ ₹ in Crore)	1309	1321

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

**2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

PAT scheme is not applicable to Gujarat Mineral Development Corporation Limited for the current FY.

**3. Provide details of the following disclosures related to water, in the following format:**

	<b>FY 2022-23</b> <b>(Current Financial Year)</b>	<b>FY 2021-22</b> <b>(Previous Financial Year)</b>
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,44,418	1,17,633
(ii) Ground water	1,47,55,350	74,92,032
(iii) Third party water	1,18,043	1,04,975
(iv) Sea water/desalinated water	69,25,752	67,87,965
(v) Others	2,48,221	3,02,139
<b>Total volume of water withdrawal</b> <b>(in kilolitres) (i+ii+iii +iv+v)</b>	<b>2,21,91,784</b>	<b>1,48,04,744</b>
<b>Total volume of water consumption</b> <b>(In kilolitres)</b>	<b>1,60,25,315</b>	<b>87,47,066</b>
<b>Water intensity per rupee of Turnover</b> (Water consumed/turnover in Crore)	<b>4,577</b>	<b>3,202</b>

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?(Y/N) If yes, name of the external agency - No

**4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Yes, GMDC have implemented Zero Liquid Discharge mechanism in majority of its mining sites. Moreover, steps have been taken for reuse of treated water for plantation, dust suppression and drinking purpose.

**5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

<b>Parameter</b>	<b>Please specify unit</b>	<b>FY 2022-23</b> <b>(Current Financial Year)</b>	<b>FY 2021-22</b> <b>(Previous Financial Year)</b>
No <sub>x</sub>	µg/m <sup>3</sup>	14 to 28	10 to 32
So <sub>x</sub>	µg/m <sup>3</sup>	9 to 20	7 to 28
Particulate matter (PM 10)	µg/m <sup>3</sup>	27 to 76	24 to 90
Particulate matter (PM 2.5)	µg/m <sup>3</sup>	21 to 41	22 to 45
Persistent organic pollutants (POP)	N/A	NA	NA
Volatile organic compounds (VOC)	N/A	NA	NA
Hazardous air pollutants (HAP)	N/A	NA	NA
Carbon monoxide (CO)	µg/m <sup>3</sup>	0.17 to 0.78	0.2 to 0.41

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

**6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

GMDC is under the process of measuring Scope 1 and Scope 2 emissions at our various project sites. For FY 2022-23, GMDC had measured emissions for its Bhavnagar Project i.e., Scope 1: 1,238 MT & Scope 2: 21,692 MT

**7. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.**

Yes.

- Solar power - 110 kWh rooftop solar power at various sites and 5MW solar power on mined out reclaimed area.
- Wind power- 201 MW wind power turbines in Kutch, Porbandar, Devbhoomi Dwarka, Jamnagar, Rajkot and Bhavnagar districts.
- GMDC has planted 49,36,000 saplings covering an area of approximately 1,444 hectares at all the project sites. The massive plantation plays a vital role in sequestering Greenhouse gas emissions.
- We have replaced our 14 diesel operated vehicles with EV's.

**8. Provide details related to waste management by the entity, in the following format:**

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	0.08	0.17
E-waste (B)	5.14	4.77
Bio-medical waste (C)	8.10	10.44
Construction and demolition waste (D)	30.00	20.00
Battery waste (E)	0.49	9.42
Radio active waste (F)	0	0
Other Hazardous waste. Please specify, If any. (G)	4,258.09	2,815.01
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	131.69	19.02
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>4,433.62</b>	<b>2,878.84</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	-	-
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	8.13	10.30
(ii) Land filling	10.33	10.92
(iii) Other disposal operations	3,219.66	1,066.52
<b>Total</b>	<b>3,238.12</b>	<b>1,087.74</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

**9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

**Waste Management Practices** - Major solid waste arising out of the Mining operations is over burden, management of OB is done by proper dumping of OB material in earmarked sites and later used for backfilling and biological reclamations of mines; fly ash generated from the power plants is also being utilised in backfilling of mined out areas.

**Hazardous waste disposal-**

- (1) Waste oil/Used oil: Used oil is disposed of through registered/authorised recyclers/ MSTC
- (2) Bio-medical Waste: Disposed of through authorised agencies
- (3) E-waste: Centrally collected for disposal to authorised vendors
- (4) Battery Waste Disposal: Used batteries are disposed of through buyback mechanism



**10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Ambadungar Mines, Ambadungar, Tehsil: Kawant, Vadodara Ambadungar Fluorspar Ore Mining Project, Ambadungar, Tehsil: Kawant, Vadodara Fluorspar Beneficiation Plant, Kadipani, Vadodara	Fluorspar Mining  Metallurgical grade ore (85%) & acid grade ore (97%)	Obtained Environment clearance & Forest Clearance for both the leases of Mines are available. However, Mining Operation has been closed since 2011.
2	Expansion of Mata No Madh Opencast Lignite Mine Project, Village: Mata no Madh, Tehsil: Lakhpat, Kutch	Raw Lignite Mining	Obtained Wild-Life Clearance & Environment Clearance and complying with the conditions of the permissions
3	Umarsar Opencast Lignite Mine, Umarsar, Pranpar, Chugar & Gunai, Tehsil: Lakhpat, Kutch	Raw Lignite Mining	Obtained Wild-Life Clearance & Environment Clearance and complying with the conditions of the permissions
4	Ambaji Multimetal Mining Project, Village: Ambaji, Tehsil: Danta, District: Banaskantha	Multi metal namely lead, zinc and copper	Obtained forest clearance and preparing to obtain Wild-Life Clearance. Mine is not in operation.
5	Mevasa - I Bauxite Mining Project, Village: Mevasa, Tahsil: Kalyanpur, Devbhoomi Dwarka	Bauxite Mining	Obtained Wild-Life Clearance & Environment Clearance and complying with the conditions of the permissions
6	Shivrajpur Manganese dump removal Project, Village: Shivrajpur, Tahsil: Halol, Panchmahal	Only manganese dump removal project is going on	YES, Permission from Forest Department is obtained for removal of manganese dumps and conditions are being complied.

**11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public Domain (Yes/No)	Relevant Weblink
Ambadungar Fluorspar Ore beneficiation plant	J-11015/1243/2007-IA.II(M)	4th January, 2008	Yes	Yes	Welcome to Environment (environmentclearance.nic.in)
Ambadungar Fluorspar Mine 31.2 hectares	J-11015/508/2007-IA.II(M)	9th January, 2007	Yes	Yes	
Ambadungar Fluorspar Mine 32 hectares	J-11015/508/2007-IA.II(M)	19th March, 2009	Yes	Yes	
Wandh-I & II Bauxite Mine	J-11015/334/2005-IA.II(M)	10th November, 2006	Yes	Yes	
Nana-Goniyasar Bauxite Mine	J-11015/335/2005-IA.II(M)	22nd May, 2006	Yes	Yes	
Ratadia-Nagreacha Bauxite Mine	J-11015/311/2005-IA.II(M)	25th May, 2006	Yes	Yes	
Naredi-Nandra Bauxite Mine	J-11015/130/2005-IA.II(M)	8th December, 2005	Yes	Yes	

**11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year: (Contd.)**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public Domain (Yes/No)	Relevant Weblink
Roha-Kotda Bauxite Mine	J-11015/129/2005-IA.A(M)	8th December, 2005	Yes	Yes	
Naredi-I & II Bauxite Mine	J-11015/336/2005-IA.II(M)	5th February, 2021	Yes	Yes	
Mothala-Balachod Bauxite Mine	J-11015/131/2005-IA.II(M)	8th December, 2005	Yes	Yes	
Daban-Wamoti Bauxite Mine	J-11015/132/2005-IA.II(M)	8th December, 2005	Yes	Yes	
Mata No Madh Opencast Lignite Project	J-11015/143/08-IA.II(M)	31st August, 2010	Yes	Yes	
Lignite Based Thermal Power Plant 2X125 MW Akrimota Thermal Power Plant GMDC	J.13011/22/93-IA.II(T)	7th April, 1999	Yes	Yes	
Mevasa Bauxite Mines	J-11015/968/2007	29th October, 2010	Yes	Yes	
Amod Lignite Mine Project (G-19 Extn.)	J-11015/405/2005-IA.II(M)	14th July, 2006	Yes	Yes	
Ambaji Multimetal Mining Project	J-11015/107/2007-IA.II(M)	18th July, 2007	Yes	Yes	
Tadkeshwar Lignite Mining Project	J-11015/18/2004-IA.II(M)	20th October, 2005	Yes	Yes	
Expansion of Tadkeshwar Opencast Lignite Mine Project	J-11015/144/08-IA.II(M)	27th August, 2010	Yes	Yes	
Surkha (North) Lignite Mine Project	J-11015/234/2006-IA.II(M)	7th May, 2007	Yes	Yes	
Umarsar Opencast Lignite Mine	J-11015/575/2007-IA.II(M)	25th June, 2009	Yes	Yes	

**12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

S. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
		NIL		

## Leadership Indicators

### 1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	279	208
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>279</b>	<b>208</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	6,46,643	5,06,050
Total fuel consumption (E)	39,34,799	31,03,329
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non renewable sources (D+E+F) sources</b>	<b>45,81,442</b>	<b>36,09,379</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

### 2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – Primary and Tertiary	4,34,248	3,61,517
(ii) To Ground water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Sea water	-	-
- No treatment	-	-
- With treatment – Primary and Tertiary	41,55,270	40,70,895
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>45,89,518</b>	<b>44,32,412</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

**3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

For each facility / plant located in areas of water stress, provide the following information:

i. **Name of the area** - Mandvi & Ahmedabad

ii. **Nature of operations** - Mining

iii. **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Ground water	44,065	40,561
(iii) Third party water	-	-
(iv) Sea water/desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	44,065	40,561
<b>Total volume of water consumption (In kilolitres)</b>	44,065	40,561
<b>Water intensity per rupee of turnover (Water consumed/turnover)</b>	13	15
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	44,065	40,561
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	44,065	40,561

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

**4. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.**

We have obtained all the necessary statutory wildlife clearances for all the sites in ecologically sensitive area. Conservation measures are taken in line to the Wildlife Conservation Plan to reduce the direct impacts like noise pollution, vehicular pollution & land degradation and develop suitable habitat through plantation.



**5. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Renewable Energy	The entity has installed 5 MW Solar Power Project on the reclaimed mined out areas as well as solar panels having capacity of 20 KW has been installed on rooftop of 5 project office buildings.  Also, GMDC have commissioned 200.9 MW wind power turbines in Kutch, Porbandar, Devbhoomi Dwarka, Jamnagar, Rajkot and Bhavnagar. Using Solar Lights on some of the project colonies to promote green energy.	Reduction in CO <sub>2</sub> emission
2	Installation of Primary Effluent Treatment Plant (ETP)	Primary Effluent Treatment Plant (ETP) has been installed at different project site to treat the mine water and the same treated water has been reused in dust suppression and plantation.	Reusing treated water in sprinkling and plantation have reduced total 3,83,613 KL freshwater consumption during FY 2022-23
3	Installation of containerised RO plant	Reverse Osmosis (RO) plant has been installed with 250 KLD permeate water capacity, unique type of automatic and advance technology within a container to treat the mine water after initial treatment in the existing ETP.	4,495 KL permeate water is used in domestic use, plantation/greenbelt development during FY 2022-23, thus conserving the water resource by efficient reuse.
4	Green Belt Development (Plantation)	Presently, 765 hectares of area has been covered by massive plantation at all the project sites. GMDC have developed indigenous seed ball technique in house to increase the survival rate of saplings.	Potential CO <sub>2</sub> sequestration capacity of the greenbelt area is about 4.7-40 tonnes/hectares for 20 years life of a plant.
5	Rainwater Harvesting	Around 82 lakhs cubic meter of water was harvested during last year through ponds which are developed at some of the project sites of GMDC for purpose of rain water harvesting	Groundwater recharge
6	Electronic Vehicles (EVs)	At corporate office Ahmedabad, total 13 EV introduced in place of Diesel vehicles.	Carbon footprint will be reduced at least 50% than diesel driven vehicles.

**6. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**

Yes, the entity has a comprehensive business continuity and disaster management plan in place. The plan is designed to ensure the organisation's resilience and ability to respond effectively to any unexpected disruptions or disasters that may arise. It encompasses a range of measures, including risk assessments, business impact analyses, and mitigation strategies to minimise the impact of potential threats. The plan outlines clear procedures for emergency response, crisis communication, data backup and recovery, and alternative work arrangements. Regular testing and drills are conducted to validate the plan's effectiveness and identify areas for improvement. The entity's commitment to preparedness ensures the continuity of operations and enhances the safety of employees, customers, and stakeholders.

**7. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

GMDC has assessed environmental risks arising from its mining and thermal power operations as per prevailing environmental laws and following mitigation measures such as following have been taken:

- CFBC boiler, ESP's, green mining practices: Installation of pollution abatement measures, dust suppression systems, sprinklers/water jets etc. are adopted to reduce the impact on the environment. The reduction of environmental stress are reported to statutory agencies in all the prescribed formats.
- GMDC has made significant contribution in the field of renewable energy segment in the public sector to reduce GHG emissions. Environmental protection measures carried in the mines viz., dust suppression, plantation along the roadsides & on reclaimed land has improved the Air quality in the local areas. In addition, Rainwater harvesting, and water conservation measures have significantly improved the water quality and water table of the surrounding villages of respective projects.
- Top management including executives have been enlightened on the environmental aspects pertaining to the organisation. GMDC has been selected for the prestigious FIMI Environment Award for the year 2022-23 for one of its major Lignite projects.

**PRINCIPLE 7** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

**Essential Indicators**

1. a. Number of affiliations with trade and industry chambers/ associations.

Three

b. List the top 10 trade and industry chambers/associations(determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Federation of Indian Mineral Industries	National
2	Gujarat Chamber of Commerce and Industries	State
3	Gujmin Industries Association	State

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
	Nil	

**Leadership Indicators**

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
			Nil		

**PRINCIPLE 8** Businesses should promote inclusive growth and equitable development.

**Essential Indicators**

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
			Nil		

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
						Nil

3. Describe the mechanisms to receive and redress grievances of the community.

The grievances of the community are received by the concerned Project Head of the respective Project. The Project Head resolves the grievance at the local level and in case of any further support or escalation required it is sent to Corporate Office for necessary actions.

**4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	<b>FY 2022-23 (Current Financial Year)</b>	<b>FY 2021-22 (Previous Financial Year)</b>
Directly sourced from MSMEs/small producers	0.3%	0.3%
Sourced directly from within the district and neighbouring districts	99.4%	100.0%

**Leadership Indicators****1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

<b>Details of negative social impact identified</b>	<b>Corrective action taken</b>
Not Applicable	

**2. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

<b>S. No.</b>	<b>Intellectual Property based on traditional knowledge</b>	<b>Owned/ Acquired (Yes/No)</b>	<b>Benefit shared (Yes / No)</b>	<b>Basis of calculating benefit share</b>
Not Applicable				

**3. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

<b>Name of authority</b>	<b>Brief of the Case</b>	<b>Corrective action taken</b>
Not Applicable		

**4. Details of beneficiaries of CSR Projects:**

<b>S. No.</b>	<b>CSR Project</b>	<b>No. of persons benefited from CSR Projects</b>	<b>% of beneficiaries from vulnerable and marginalised groups</b>
1	Financial Assistance to Girl Students	1,633	100
2	Providing Healthcare facilities through Mobile Medical Unit	36,200	90
3	Providing Notebooks to the Children in affected villages	15,823	100
4	School bus facilities to the students in Rajardi and Panandhro	430	100
5	Shri Shyamji Krishna Verma Memorial	78,155	80
6	Construction of Prayer Hall at K.V.S. High School	540	80
7	Construction of 3 Nos. of Classroom in Narukot Jawahar Aashram Shala	370	80
8	Playground Instrument in Umarsar	870	80
9	Books in Bhumbhali Village Library	1,300	90
10	02 Nos. High Mast Tower at Dayapar	3,200	90
11	Furniture at Lifri Primary School	210	80
12	Purchase of benches at Falahi High School at Tadeshwar	860	80
13	Various Types of utensils at New Amod village	490	80
14	Widening and strengthening of road from Padvaniya Railway Crossing-Amod Mines-Rajpardi	3,600	80
15	Construction of Four Nos. of RCC Box Culverts in the Vicinity of GMDC Lignite Project Rajpardi	6,700	100
16	Miyawaki Plantation Works at Smritivan Memorial Project 20,000 Trees Plantation	33,000	70
17	Construction & Widening Strengthening of Existing Approach Road Village Gundecha	3,980	100

**PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner.****Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

GMDC have a robust mechanism to receive consumer complaints and feedback via email, letters and phone calls. Our dedicated team analyse the complaints and resolve the complaints in a time bound manner.

**2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable, as GMDC is in the business of mining of minerals and generation of Power there are no such goods or services that may carry the required information
Safe and responsible usage	
Recycling and/or safe disposal	

**3. Number of consumer complaints in respect of the following:**

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Nil		Nil	Nil	
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	Nil	Nil		Nil	Nil	
Delivery of essential services	Nil	Nil		Nil	Nil	
Restrictive Trade Practices	Nil	Nil		Nil	Nil	
Unfair Trade Practices	Nil	Nil		Nil	Nil	
Other	Nil	Nil		Nil	Nil	

**4. Details of instances of product recalls on account of safety issues:**

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

**5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

GMDC is under the process of preparation of a policy related to cyber security risks and data privacy.

**6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

Gujarat Mineral Development Corporation is rebuilding the IT Infra for strengthening Cyber Security including implementing security devices in addition to firewalls, endpoint security, DMZ, etc.

**Leadership Indicators****1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

All information regarding business of GMDC can be accessed through the company's website [www.gmdcltd.com](http://www.gmdcltd.com) and in its periodic disclosures such as annual reports.

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

GMDC supply the mineral only to its registered Customers. The registration process involves the preliminary scrutiny of the statutory documents and clearances viz. GPCB CCA, Boiler Inspector Certificate, Installation Certificate of the equipment's etc. and on satisfactory submission, the registration of the customer is approved.

Further, GMDC regularly visits manufacturing/plant facility of its customer to inspect and educate the customers regarding appropriate usage of Mineral. GMDC also informs customers regarding the quality and chemical composition of the minerals.



**3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

GMDC supply the Mineral based on the availability of the Projected Production for a particular Period. In Case of Power Generation, GMDC submits its advance schedule of generation of power. Hence, in case of any Planned or Forced Shutdown, the information is being shared to appropriate authority in advance.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Not applicable, as GMDC is in the business of Lignite, Bauxite, Manganese, Power etc. which does not have any specific packaging on which information is required to be displayed.

**GMDC regularly conducts surveys to assess satisfaction level or experience of the customers with regard to following parameters:**

- a) Quality
- b) Registration Process
- c) Online Payment Gateway Experience
- d) Preference Material and Location
- e) Grievance Handling Mechanism
- f) Satisfactorily Supply-Demand Ratio etc.

**5. Provide the following information relating to data breaches:**

- a) Number of instances of data breaches along with impact - One
- b) Percentage of data breaches involving personally identifiable information of customers - Nil

## Annexure VI

## CONSOLIDATED FINANCIAL STATEMENT (AOC-I)

## Form AOC-1

(Pursuant to First Proviso to sub-section (3) of section 129 read with rule 5 of the Companies (Accounts) Rules, 2014)

Statement containing salient features of the Financial Statements of Subsidiaries / Associate Companies / Joint Ventures

## Part "A" : Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in ₹)

1	Sr. No.	
2	Name of the Subsidiary	Not Applicable
3	Reporting period for which the subsidiary concerned, if different from the holding company's reporting period	Not Applicable
4	Reporting currency and Exchange Rate as on the last date of the relevant Financial Year in the case of foreign subsidiaries	Not Applicable
5	Share Capital	-
6	Reserves & Surplus	-
7	Total Assets	-
8	Total Liabilities (Excluding Shareholders Fund)	-
9	Investments	-
10	Turnover	-
11	Profit before taxation	-
12	Provision for taxation	-
13	Profit after taxation	-
14	Proposed Dividend	-
15	% of Shareholding	-

**Part “B” : Associates and Joint Ventures**

Name of Associates / Joint Ventures	Swarnim Gujarat Fluorspar Pvt. Ltd.	Gujarat Foundation for Entrepreneurial Excellence	Gujarat Jaypee Cement Infrastructure Ltd.	Gujarat Credo Mineral Industries Ltd.	Aikya Chemicals Pvt. Ltd.	Naini Coal Company Ltd.
1. Latest un-audited Balance Sheet Date	31.03.2023	31.03.2023	31.03.2023	31.03.2023	31.03.2023	31.03.2023
2. Shares of Associate / Joint Ventures held by the Company on the year end						
No	25,000	50,000	1,90,840	49,40,000	38,98,700	2,497
Amount of Investment in Associate / Joint Ventures	2,50,000	5,00,000	19,08,400	4,94,00,000	3,89,87,000	2,49,700
Extend of Holding %	1.05%	50.00%	26.00%	26.00%	26.00%	50.00%
3. Description of how there is significant Influence	The Company has control of the composition of the Board of Directors in Swarnim Gujarat Fluorspar Pvt. Ltd.					
4. Reason why the Associates / Joint Venture is not consolidated	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
5. Networth attributed to shareholding as per latest audited /unaudited Balance Sheet (In ₹)	1,51,000	4,19,35,000	11,52,000	11,75,20,000	4,37,57,000	-
6. Profit / Loss for the Year attributed to shareholding (In ₹)	(2,000)	1,11,97,000	6,000	48,84,000	83,26,000	-
I. Considered in Consolidation	Yes	Yes	Yes	Yes	Yes	Yes
II. Not Considered in Consolidation	-	-	-	-	-	-

## Annexure VII

# REPORT ON CORPORATE GOVERNANCE

{Pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations" or "LODR")}

### COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:-

Gujarat Mineral Development Corporation Limited (GMDC) is committed to good governance practices across all the fields where it operates its Business. Being a Government Public Sector Undertaking, GMDC envisages the attainment of the high standards of corporate governance by timely disclosures, transparent accounting policies, responsibility and fairness. The Company is consciously adopting the practices that are transparent and effective. It is its corporate philosophy that good corporate governance practices ultimately results in the enhancement of value for all the stakeholders, shareholders, government, society and business community at large. Its endeavour is to maximise the long-term wealth of the shareholders of the Company.

### BOARD-OF-DIRECTORS:

#### Composition

The composition of the Board with reference to the number of Executive, Non-Executive Directors and Woman Directors, meets the requirement of Code of Corporate Governance. The Company has an optimum combination of Non-Executive Directors with independent Directors.

The strength of the Board comprised of eight Directors as on 31st March, 2023. The Board members are persons with professional expertise and experience in various fields of Public Policy, Finance, Accounts, Management, Law etc. Further, being a State Government Public Sector Undertaking, the Government of Gujarat also appoints senior IAS Officers, who possess very wide professional experience, as Directors on the Board of the company.

#### Category and Designation of Directors:

Sr. No.	Name of Director	Category	Designation	No. of Directorship in other Companies	No. of specified Committees (Other than GMDC in which Chairman/Member)	
					Chairman	Member
1	Shri Kamal Dayani, IAS	NED/PD	Chairman	8	-	1
2	Shri Roopwant Singh, IAS	ED/ PD	Managing Director	5	-	-
3	Smt. Mona Khandhar, IAS	NED/PD	Director	6	-	-
4	Smt. Sonal Mishra, IAS	NED/PD	Director	1	-	-
5	Smt. Gauri Kumar, IAS (Retd.)	NED/ID	Director	4	-	2
6	Shri S. B. Dangayach	NED/ID	Director	3	-	-
7	Shri Nitin Shukla	NED/ID	Director	4	-	-
8	Prof. Shailesh Gandhi	NED/ID	Director	1	-	-

#### Notes:

- None of the Directors is related to any other Director.
- None of the Directors has any business relationship with the Company.
- None of the Directors received any loans and advances from the Company during the year.
- Outside directorship do not include alternate directorship, directorship of Private Ltd. Companies and Section 8 Company.
- The Number of outside Committee position held include Audit Committee and Stakeholders' Relationship Committee only.
- PD – Promoter Director, NED – Non Executive Director, ED – Executive Director, ID – Independent Director

The Company has received declarations on criteria of independence as prescribed in Section 149(6) of the Companies Act, 2013 ("Act") and Regulation 16 (1) (b) of the Listing Regulations from the Directors of the Company who have been classified as Independent Directors as on 31st March, 2023.

The Board confirms that the Independent Directors fulfil the conditions specified in Section 149 of the Act and Regulation 16(1)(b) of the Listing Regulations and are independent of the management.

There was no instance during FY 2022-23 when the Board had not accepted any recommendation of any committee of the Board.



**Details of Directorship of other Listed Companies as on 31st March, 2023:**

Sr. No.	Name of Director	Name Other Listed Companies	Category of Directorship
1	Shri Kamal Dayani, IAS	None	NA
2	Shri Roopwant Singh, IAS	None	NA
3	Smt Mona Khandhar, IAS	Gujarat Gas Limited	Non Executive, Non Independent-Director
4	Smt. Sonal Mishra, IAS	None	NA
5	Smt. Gauri Kumar, IAS (Retd.)	1. Gujarat Narmada Valley Fertilizers & Chemicals Limited 2. Gujarat State Fertilizers & Chemicals Limited	1. Non Executive, Independent Director 2. Non Executive, Independent Director, Member
6	Shri S. B. Dangayach	Gujarat Alkalies And Chemicals Limited.	Non Executive, Independent Director
7	Shri Nitin Shukla	1. Gujarat Alkalies And Chemicals Limited. 2. Gujarat Industries Power Company Ltd. 3. ACC Ltd	1. Non Executive, Independent Director 2. Non Executive, Independent Director 3. Non Executive, Independent Director
8	Prof. Shailesh Gandhi	None	NA

**Number of Board Meetings Held:**

All the Directors play an active and important role by participating in deliberations at the Board/Committee Meetings.

The Board met 5 times during the year i.e. on 25.04.2022, 12.08.2022, 18.10.2022, 07.01.2023 and 14.02.2023. The attendance of each Director at the Board Meetings held during the year and at the last Annual General Meeting held on 30th September, 2022 is as under:

Sr. No.	Name of the Director	Meeting held during the tenure of Directors	No. of meetings attended	Attendance at the last AGM
1	Shri Kamal Dayani, IAS	1	1	NA
2	Shri Roopwant Singh, IAS	5	5	Yes
3	Smt. Mona Khandhar, IAS	0	0	NA
4	Smt. Sonal Mishra, IAS	5	3	No
5	Smt. Gauri Kumar, IAS (Retd.)	5	5	Yes
6	Shri S. B. Dangayach	5	4	Yes
7	Shri Nitin Shukla	5	5	Yes
8	Prof. Shailesh Gandhi	5	4	Yes

**Core skills/expertise/competencies**

The following is the list of core skills/expertise/competencies identified by the Board of Directors as required in the context of its business(es) and sector(s) for it to function effectively and those actually available with the Board :

1. Knowledge
2. Behavioural Skills
3. Strategic thinking and decision-making
4. Financial Skills
5. Technical/Professional skills and specialised knowledge to assist the ongoing aspects of the business

**Information supplied to the Board**

Requisite information as specified in Part - A of Schedule II of Regulation 17 of the Listing Regulations are made available to the Board of Directors, whenever applicable, for discussions and consideration at the Meeting. Agenda Papers are circulated to Directors in advance so as to have the focussed and meaningful discussion at the meeting. At every Board Meeting, a presentation is made on the matters covering finance, marketing, operations, project planning and policy and any other material/significant developments. In case of business exigencies or urgency of matters, resolutions are passed by circulation and the same is put-up to the Board / Committee in the next meeting for taking note thereof. Action Taken Report on the decisions taken at the previous Board / Committee Meetings is placed at the immediately succeeding Meetings for noting.

As required under the Act and Listing Regulations, the Board has constituted mandatory committees. Meetings of the Committees are held, whenever need arises. Minutes of all Committee Meetings are placed before the Board for taking note thereof.

The Board periodically reviews the compliance reports of laws applicable to the Company as also the steps taken to rectify non-compliances, if any.

**Board's Procedure**

Apart from the matters which are to be decided by the Board as per relevant statutes and rules, all major decisions involving large capital expenditure, mobilisation of resources, pricing policies, loans and investments, policy relating to all borrowings and personnel matters including employees' compensation etc., are decided by the Board.

## CODE OF CONDUCT

The Board of Directors of the Company has approved and adopted a Code of Conduct for the Directors as well as Senior Management of the company. It has also been placed on company's website at [www.gmdcltd.com](http://www.gmdcltd.com).

All the Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct during the year 2022-23. A declaration by the Managing Director to this effect is provided at "Annexure VII (A)" which forms part of the company's Annual Report 2022-23.

## SEPARATE MEETINGS OF THE INDEPENDENT DIRECTORS

As required under Schedule IV to the Companies Act, 2013 read with Regulation 25(3) of the Listing Regulations, the Independent Directors held a Meeting during the year without the attendance of Non-Independent Directors and Members of Management. During the meeting they -

- review the performance of non-independent directors and the Board as a whole;
- review the performance of the Chairperson of the Company, taking into account the views of Executive Directors and Non-Executive Directors;
- assess the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

All the Independent Directors effectively participate and interact in the Meeting. For the year 2022-23, the Independent Directors held their meeting through VC/OAVM on 27.03.2023.

## FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

A system is in place to familiarise the Independent Directors about the company by providing a Director's pack covering the details about the company such as operational & financial highlights, various plants with installed capacity and products manufactured by the company, CSR activities, etc., their role, rights & responsibility, the nature of industry in which the company operates, business model of the company, etc. While considering quarterly and Annual Financial Results, a presentation is made to the Audit Committee and Board, inter-alia, covering operational and financial performance of the company.

The familiarisation programme is organised when a new Independent Director is appointed.

## COMMITTEES OF THE BOARD

The Board has constituted the Audit Committee, Stakeholders' Relationship Committee, Nomination & Remuneration Committee, CSR Committee and Risk Management Committee as required to be constituted under the provisions of Companies Act, 2013 and Listing Regulations. Apart from abovementioned committees the Board of Directors has also constituted a Tender Committee, Project Committee and HR Committee.

### Audit Committee

The Audit Committee of the Company comprises following directors out of which three are Independent Directors as on 31st March, 2023.

Sr. No.	Name	Category
1	Shri S B Dangayach	Non-Executive Director / Independent Director, Chairperson
2	Smt. Mona Khandhar, IAS	Non-Executive Director / Promoter Director
3	Shri Nitin Shukla	Non-Executive Director / Independent Director
4	Prof. Shailesh Gandhi	Non-Executive Director / Independent Director

The Audit Committee is chaired by an independent director. The Audit Committee met 4 times during the Financial Year 2022-23 to discuss inter alia the Auditor's Report, adequacy of internal control / internal audit system and functions, to review the unaudited quarterly financial results, quarterly limited review report, cost audit report etc. on 25.04.2022, 12.08.2022, 18.10.2022 and 14.02.2023. The number of meetings of Audit Committee and attendance of members at these meetings during the year are stated as under:

Sr. No.	Name of the Director	Meeting held during the tenure	Attended	Position held in Committee
1	Shri S B Dangayach	4	3	Chairman
2	Smt. Mona Khandhar, IAS*	0	0	Member
3	Shri Nitin Shukla	4	4	Member
4	Prof. Shailesh Gandhi	4	3	Member

\*Appointed with effect from 14.02.2023

The Company Secretary, acts as the Secretary to the Audit Committee.

The Chairman of the Audit Committee was present at 59th Annual General Meeting of the Company held on 30th September, 2022, to answer shareholders' queries.

### Terms of Reference of the Audit Committee

The terms of reference of Audit Committee is governed by the provisions of Section 177 of the Companies Act, 2013 and rules framed thereunder and as per the Listing Regulations. The terms of reference, inter alia, include oversight of the Company's financial reporting process, review of annual financial statements, quarterly financial statements, internal control systems, internal audit reports, appointment of internal auditors, etc.

### Nomination and Remuneration Committee

As per the provision of Section 178 (1) of the Companies Act, 2013 read with Provisions of Listing Regulations, the company has constituted Nomination and Remuneration Committee comprising three Non-Executive Directors, out of which two are Independent Directors and the Chairman of the Committee is Independent Director. The Committee has the role prescribed to them as provided under the Companies Act, 2013 and Listing Regulations. The Company is a State Government company. Its directors do not draw any remuneration from the company except payment of sitting fees and out-of-pocket expenses. Moreover, as per the policy of the Company, the salary and wages of Senior Management and Key Managerial Personnel as well as that of Executive Supervisors and Workmen are fixed in line with the pay structure of Government of Gujarat, duly approved by the Government of Gujarat.

The terms of reference of the Nomination and Remuneration Committee have been formulated in line with the requirement of Section 178 of the Companies Act, 2013 and rules framed thereunder and as per Listing Regulations.

The Nomination and Remuneration Committee of the Company comprises following three non-executive directors out of which two are Independent Directors as on 31st March, 2023:

Sr. No.	Name of the Director	Category
1	Shri S B Dangayach	Non-Executive Director / Independent Director - Chairman
2	Smt. Mona Khandhar, IAS	Non-Executive Director / Promoter Director - Member
3	Shri Nitin Shukla	Non-Executive Director / Independent Director - Member

The Company Secretary of the Company acts as the Secretary to the Nomination and Remuneration Committee.

The Details of Remuneration and Sitting Fees paid to the Directors for the year 2022-23 are mentioned hereunder along with their shareholding in the Company:

Sr. No.	Name of the Director	Remuneration paid (₹)	Sitting fees (₹)	No. of Shares held
1	Shri Kamal Dayani, IAS	-	7500*	NIL
2	Shri Roopwant Singh, IAS	-	NIL	NIL
3	Smt. Mona Khandhar, IAS	-	NIL	NIL
4	Smt. Sonal Mishra, IAS	-	30000*	NIL
5	Smt. Gauri Kumar, IAS (Retd)	-	22500	NIL
6	Shri S. B. Dangayach	-	45000	NIL
7	Shri Nitin Shukla	-	52500	NIL
8	Prof. Shailesh Gandhi	-	37500	NIL

\*Paid into Government Treasury

During the period under review, meeting of the Nomination and Remuneration Committee was held on 27.03.2023.

### Risk Management Committee

As provided under Listing Regulations, the company has constituted Risk Management Committee consisting of the following Directors as the members as on 31st March, 2023:

Sr. No.	Name of the Director	Category
1	Shri Roopwant Singh, IAS	Executive Director/Promoter Director - Chairman
2	Shri Nitin Shukla	Non-Executive Director/Independent Director - Member
3	Shri S. B. Dangayach	Non-Executive Director/Independent Director - Member

The role of Risk Management Committee is as provided under the SEBI Listing Regulations.

During the period under review, two meetings of the Risk Management Committee were held on 27.02.2023 and 27.03.2023.

### Stakeholders' Relationship Committee

The Company has constituted a "Stakeholders Relationship Committee". This Committee looks into the redressal of shareholders'/investors' grievances, if any, regarding transfer / transmission / demat of shares, loss of Share Certificates, Non-receipt of Annual Report, Dividend Warrants, Re-payment of principal and/or interest on fixed deposits etc. The Company has no transfer pending at the close of the Financial Year.

The composition of the Committee during the year under review was as under as on 31st March, 2023:

Sr. No.	Name of the Director	Category
1	Shri S. B. Dangayach	Non-Executive Director/Independent Director - Chairman
2	Shri Roopwant Singh, IAS	Executive Director Promoter / Director - Member
3	Smt. Mona Khandhar, IAS	Non-Executive Director / Promoter Director - Member

The details of the complaints received, solved, pending etc., are as under:

Period	Complaints Received	Complaints Redressed
01-04-2022 to 30-06-2022	0	0
01-07-2022 to 30-09-2022	0	0
01-10-2022 to 31-12-2022	0	0
01-01-2023 to 31-03-2023	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

The Company Secretary acts as Secretary of the “Stakeholders Relationship Committee”.

During the period under review, meeting of the Stakeholders Relationship Committee was held on 27.03.2023.

#### Compliance Officer:

Mr. Joel Evans, Company Secretary, who is the Compliance Officer, can be contacted at:-

Gujarat Mineral Development Corporation Limited

Reg. Office : Khanij Bhavan, 132 Ft Ring Road, Nr. University Ground, Vastrapur, Ahmedabad 380 052.

Tel : +91 27913200/3501

Email : cosec@gmdcltd.com

The Company has entered into a comprehensive agreement with M/s. MCS STA Limited, Ahmedabad to act as the Share Transfer Agent and the Depository Registrar (STA & DR) to attend to transfers/transmission requests and co-ordinate with the Depositories and Depository Participants.

As per the Listing Regulations, the Company Secretary is appointed as the Compliance Officer and the activities of the Share Transfer Agent are under the supervision of the Compliance Officer.

#### Corporate Social Responsibility Committee (CSR Committee)

The Corporate Social Responsibility Committee (**CSR Committee**) of the Company comprises following three executive/non-executive directors out of which one Director is Independent Director, as on 31st March, 2023:

Sr. No.	Name of the Director	Category
1	Shri Roopwant Singh, IAS	Executive Director / Promoter Director - Chairman
2	Smt Mona Khandhar, IAS	Non-Executive Director / Promoter Director - Member
3	Shri S B Dangayach	Non-Executive Director / Independent Director - Member

The Committee is preliminarily responsible for formulating and recommending to the Board of Directors a Corporate Social Responsibility (CSR) Policy and monitoring the same from time to time, amount of expenditure to be incurred on the activities pertaining to CSR and monitoring CSR activities.

The Company has formulated CSR Policy and the same is available at the website of the Company at [http://www.gmdcltd.com/downloads/csr\\_policy.pdf](http://www.gmdcltd.com/downloads/csr_policy.pdf)

#### GENERAL BODY MEETINGS

(a) The last three Annual General Meetings of the Company were held at Ahmedabad at the time, dates and venue mentioned below :

Year	Date	Time	Venue / Deemed Venue
2019-20*	31.12.2020	12:30 PM	Registered Office of the Company, at Khanij Bhavan,
2020-21*	29.11.2021	12:00 Noon	132' Ring Road, Near University Ground,
2021-22*	30.09.2022	12:00 Noon	Vastrapur, Ahmedabad – 380 052

\* Meeting conducted through VC/OAVM

- (a) No Extra Ordinary General Meeting was held during any of the last three financial years.  
 (b) No special resolution was put through postal ballot in the previous financial year.  
 (c) No special resolution proposed to be put through postal ballot this year.



**DISCLOSURES:-**

- (a) The Company has no materially significant related party transaction i.e. transactions that may have potential conflicts with the interest of the Company at large with its promoters, the Directors or the management, their subsidiaries or relatives etc.

For details, about other related parties transactions, see Note No. 2.44.02 of Note-on-Accounts.

Related Party Transaction Policy has been formulated in order to regulate the transactions between Company and Related Parties. The Related Party Transaction Policy is available at the website of the Company at <https://www.gmdcltd.com/en/corporate-policies-gmdc>.

- (b) In the preparation of financial statements, there is no treatment different from that prescribed in accounting standards.
- (c) The company has integrated approach to manage the risk inherent in the various aspects of business.
- (d) Pursuant to the provisions of Regulation 17 (8) of the Listing Regulations, the Managing Director and the Chief Financial Officer have issued a certificate to the Board of Directors for the financial year ended on 31st March, 2023.
- (e) The Company, in preparation of financial statements, has followed the treatment laid down in the Accounting standards prescribed by the Institute of Chartered Accountants of India. There are no audit qualifications in the Company's financial statements for the period under review.
- (f) Total fees for all the services rendered by the statutory auditor is given below:

Name of the Statutory Auditor M/s J N Gupta & Co. LLP	Total Amount (₹ in Lakh)
Statutory Audit	10.34
Other Services including reimbursement of expenses	4.54

**CERTIFICATION ON NON-DISQUALIFICATION OF DIRECTORS**

M/s Vivek J.Vakharia & Co., Practising Co. Secretary have issued a certificate as required under the Listing Regulations, confirming that none of the directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as director of companies by SEBI/Ministry of Corporate Affairs or any such statutory authority. The certificate is enclosed with section as "Annexure VII (B)".

**MEANS OF COMMUNICATION:-**

The Company communicates with the shareholders at large through its Annual Report, publication of quarterly financial results in newspapers and through its website. Further, the financial results of the Company as published in the Financial Daily newspapers are also displayed in the Company's website [www.gmdcltd.com](http://www.gmdcltd.com) for the information of shareholders and investors.

Type of Result	Date on which published	Daily Newspaper (English)	Daily Newspaper (Gujarati)
June 2022 Quarter	13.08.2022	Financial Express, Mint, Business Standard, Economic Times, Hindu Business Line	Gujarat Samachar
September 2022 Quarter	19.10.2022	Financial Express, Mint, Business Standard, Economic Times, Hindu Business Line	Divya Bhaskar
December 2022 Quarter	15.02.2023	Financial Express, Mint, Business Standard, Economic Times, Hindu Business Line	Sandesh, Gujarat Samachar, Divya Bhaskar
Annual for FY 2022-23	31.03.2023	Mint, Indian Express, Economic Times, Business Standard, Hindustan Times, Hindu Business Line, The Telegraph	Gujarat Samachar

The Annual Report, Quarterly Results, Quarterly Corporate Governance Report and Shareholding Pattern of the Company are filed with the Stock Exchanges within the prescribed time.

**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

The Company is committed to ensuring that all employees work in an environment that not only promotes diversity and equality but also mutual trust, equal opportunity and respect for human rights. The Company is also committed to providing a work environment that ensures every woman employee is treated with dignity, respect and afforded equal treatment.

The Company has formulated a Policy on prevention of Sexual Harassment in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder which is aimed at providing every woman at the workplace a safe, secure and dignified work environment.

The Company has constituted Internal Complaints Committee to redress the complaint(s).

**The Details of the Complaints**

No. of Complaints filed during the financial year	1
No. of Complaints disposed of during the financial year	1
No. of Complaints pending as on end of the financial year	0

**GENERAL SHAREHOLDER INFORMATION:-****AGM Date, Day, Time and Venue**

Date of AGM	: 30th September, 2023
Day	: Saturday
Time	: 11:00 AM
Venue	: VC/OAVM - Deemed Venue Registered Office of the Company Khanij Bhavan, 132 Ft. Ring Road, Near University Ground, Vastrapur, Ahmedabad - 380 052

**Financial Calendar (tentative)\***

Period	Tentative Schedule
1st quarter results ending 30th June	Within 45 days of the end of the quarter
2nd quarter results ending 30th September	Within 45 days of the end of the quarter
3rd quarter results ending 31st December	Within 45 days of the end of the quarter
4th quarter results ending 31st March	Within 60 days of the end of the year in case of Audited Results

**Date of 'Book Closure'**

The Register-of-Members and the Share Transfer Register of the Company would remain closed from 25th September, 2023 to 30th September, 2023 (both days inclusive) for the purpose of ascertaining the list of shareholders entitled for the dividend, if any, declared at the ensuing Annual General Meeting and approved by the shareholders.

**Dividend payment date and Dividend Distribution Policy**

The dividend if declared at the Annual General Meeting and approved by the shareholders would be paid to the Shareholders within 30 days from the date of declaration. The company has put in place dividend distribution policy which is available at <https://www.gmdcltd.com/about/corporate-policies-gmdc>.

**Listing of shares**

The equity shares of the company are listed on the Bombay Stock Exchange Ltd.(BSE) and National Stock Exchange of India Ltd. (NSE) The Listing Fee has been paid to NSE and BSE up to the year 2022-23. The Company has also paid custodial fees to National Securities Depository Ltd., and Central Depository Services (India) Ltd., for FY 2022-23.

Name Of The Stock Exchange	Stock Code
National Stock Exchange of India Ltd.	GMDCLTD
The Stock Exchange, Mumbai	532181

**Stock Market Data**

The high, low market price during each month in the financial year 2022-23 as quoted in the National Stock Exchange was as under:

Month	National Stock Exchange			CNX NIFTY
	High	Low	Closing*	Closing *
April 2022	228.40	184.50	189.00	17102.55
May 2022	203.40	122.60	151.55	16584.55
June 2022	161.35	121.05	135.25	15780.25
July 2022	166.30	130.50	17158.25	
August 2022	186.75	162.00	166.30	17759.30
September 2022	178.60	130.65	135.75	17094.35
October 2022	148.90	133.40	141.25	18012.20
November 2022	158.25	139.00	157.25	18758.35
December 2022	163.45	128.00	146.65	18105.30
January 2023	160.70	140.35	141.40	17662.15
February 2023	146.05	127.05	133.50	17303.95
March 2023	146.40	122.70	126.60	17359.75

\*at the end of the month

**Registrar and Share Transfer Agent (For Physical & Demat)**

M/s. MCS STA Limited

101, Shatdal Complex, 1st Floor, Opp. Bata Show Room,  
Ashram Road, Ahmedabad – 380 009  
Tel: 079 26580461-62-63 Fax: 079 26581296  
Email: mcsstaahd@gmail.com

### Share Transfer System

In compliance with Listing Regulations, the Company has also delegated the powers of share transfer to the company's Registrar and Share Transfer Agent. All the transfers received are processed by the Company's Share Transfer Agent and a fortnightly report is submitted to the company which is periodically placed before the Board of Directors of the Company.

A qualified Practicing Company Secretary carried out Reconciliation of Share Capital Audit to reconcile the total admitted capital with NSDL and CDSL and the total issued and listed capital. The audit confirms that the total issued/paid up capital is in agreement with the aggregate of the total number of shares in physical form and the total number of shares in dematerialised form (held with NSDL and CDSL). Pursuant to Regulation 40(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, certificates, on half-yearly basis have been issued by a Company Secretary-in-Practice for due compliance of share transfer formalities by the Company.

### Report on Corporate Governance:

As per Regulation 27(2) of SEBI Listing Regulation, 2015, the Company regularly submits to the Stock Exchanges, within the prescribed period, quarterly reports on Corporate Governance.

### Shareholding Pattern:

The pattern of equity shareholding of the Company as on 31st March, 2023 was as under:

Category	No. of Shares	% to Total
Govt. of Gujarat	235320000	74.00
Mutual Funds	2352177	0.74
Financial Institutions/Banks	514	0.00
Insurance Companies, Foreign Institutional Investors	15009907	4.73
Individuals, HUFs, NRIs, Trusts, Bodies Corporate	65317402	20.53
<b>Total</b>	<b>318000000</b>	<b>100.00</b>

### Distribution of Shareholding as on 31st March, 2023

Shareholding of nominal value of Shares (in ₹)	Shareholders		No. of Shares
	Number of Shareholders	Number of Shares held	% to Total
(1)	(2)	(3)	(4)
Up to -500	111935	12698178	3.99
501 - 1000	8050	6582700	2.07
1001 - 2000	4123	6370360	2.00
2001 - 3000	1329	3448594	1.08
3001 - 4000	691	2495083	0.78
4001 - 5000	590	2806164	0.89
5001 - 10000	861	6467074	2.04
10001 - 50000	618	12675750	3.99
50001 - 100000	68	4574544	1.44
100001 and above	73	259881553	81.72
<b>Total</b>	<b>128338</b>	<b>318000000</b>	<b>100.00</b>

The Company has filed Shareholding Pattern with NSE and BSE on a Quarterly Basis within prescribed time as per Regulation 31 of Listing Regulation.

### Dematerialization of Shares

Consequent upon the compulsory demat of the equity shares of the Company as notified by SEBI, as on 31.03.2023 about 99.87% of the equity capital offered to the public is in Demat Form. The equity shares of the promoters are also in Demat Form.

Particulars	No. of Equity Shares	% to Share Capital
NSDL	50309365	15.82
CDSL	267277551	84.05
Physical (Public)	413084	0.13
<b>Total</b>	<b>318000000</b>	<b>100.00</b>

**Outstanding GDRs/ADRs/Warrants or any convertible instruments, conversion date and likely impact on equity:**

The Company has not issued any of these instruments.

**PLANT LOCATIONS:**

Lignite Projects	Umarsar	(Dist. Kutch)
	Rajparidi	(Dist. Bharuch)
	Mata-no-Madh	(Dist. Kutch)
	Tadkeshwar	(Dist. Surat)
	Surkha	(Dist. Bhavnagar)
New Lignite Projects		
Coal Projects	Burapahar	(Dist. Sundergarh, Odisha)
	Baitarni West	(Dist. Angul, Odisha)
Fluorspar Project	Kadipani	(Dist. Vadodara)
Multi Metal Project	Ambaji	(Dist. Banaskantha)
Bauxite Projects	Gadhsisa	(Dist. Kutch)
	Mevasa	(Dist. Devbhoomi Dwarka)
Manganese Project	Shivrajpur	(Dist. Panchmahal)
Power Project	Nani Chher	(Dist. Kutch)
Wind Power	Maliya	(Dist. Rajkot)
	Godsar	(Dist. Porbandar)
	Jodiya	(Dist. Jamnagar)
	Bada	(Dist. Kutch)
	Varvala	(Dist. Jamnagar)
	Bhanvad	(Dist. Jamnagar)
	Rojmal	(Dist. Bhavnagar, Amreli and Rajkot)
Solar Project	Panandhro	(Dist. Kutch)

**Address for correspondence:**

Shareholders correspondence may be addressed to the Company Secretary and sent to the Registered Office of the Company at the following address:

Gujarat Mineral Development Corporation Limited  
 Khanij Bhavan, 132 Ft. Ring Road, Near University Ground, Vastrapur, Ahmedabad – 380 052  
 Telephone : (079) 2791 3501 / 3200  
 E-mail : cosec@gmdcltd.com  
 Website : www.gmdcltd.com

**CERTIFICATION ON CORPORATE GOVERNANCE COMPLIANCE:-**

A certificate from M/s J N Gupta and Co. LLP, Chartered Accountants, Statutory Auditors regarding the compliance of conditions of Corporate Governance by the Company for the year ended on 31st March, 2023 as stipulated in regulation 17 to 27 and clause (b) to (i) of regulation 46(2) and para C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") as amended from time to time is annexed at "**Annexure VII (C)**" to the Corporate Governance Report and forms part of the Annual Report.

**VIGIL MECHANISM / WHISTLE BLOWER POLICY:-**

The Company has a Vigil Mechanism/Whistle Blower Policy to deal with instances of fraud and mismanagement if any. The Company being the Government Company is already covered under the government vigil mechanism. The company ensures that strict confidentiality is maintained while dealing with the concerned. It also ensures that no discrimination is meted out to any person for genially raised concern. The Vigil Mechanism is administered through the HR Department of the company. The policy also has a provision of protection against victimisation against Whistle Blower and the policy also provide for direct access to the Chairman of the Audit Committee. The policy is available on the website of the Company, www.gmdcltd.com.

**SUBSIDIARY COMPANIES:-**

The Company does not have any material subsidiary whose net worth exceeds 20% of the consolidated net worth in Holding Company during immediately preceding accounting year or has generated 20% of the consolidated income of the company during the previous financial year. Accordingly a policy on material subsidiary has not been formulated.



## Annexure VII (A)

# Declaration regarding compliance of code of conduct by Directors and Senior Management Personnel of the Company

The company has adopted Code of Conduct for Directors and Senior Management Personnel as per the provisions of Listing Regulations relating to Corporate Governance.

The Directors and Senior Management have affirmed compliance with the said Code during the financial year 2022-23.

For Gujarat Mineral Development Corporation Ltd.

Place: Ahmedabad  
Date: 1st August, 2023

**Roopwant Singh, IAS**  
Managing Director

## Annexure VII (B)

# Certificate on Non-Disqualification of Directors

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Members of  
**Gujarat Mineral Development Corporation Limited**  
(CIN: L14100GJ1963SGC001206)  
Khanij Bhavan, Near Gujarat University Ground,  
132 Ft Ring Road, Vastrapur, Ahmedabad, Gujarat 380052.

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Gujarat Mineral Development Corporation Limited** having CIN L14100GJ1963SGC001206 and having registered office at **Khanij Bhavan, Near Gujarat University Ground, 132 Ft. Ring Road, Vastrapur, Ahmedabad, Gujarat 380052, India** (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2023 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	Director Identification Number (DIN)	Date of Appointment in Company
1	Shri Kamal Dayani, IAS	05351774	08/02/2023
2	Shri Roopwant Singh, IAS	06717937	14/06/2021
3	Smt. Sonal Mishra, IAS	03461909	18/06/2015
4	Smt. Mona Khandhar, IAS	06803015	14/02/2023
5	Smt. Gauri Kumar, IAS (Retd.)	01585999	07/06/2019
6	Shri Nitin Chandrashanker Shukla	00041433	14/10/2014
7	Shri Satyanarayan Banwarilal Dangayach	01572754	14/10/2014
8	Prof. Shailesh Gandhi	02685385	03/12/2015

Ensuring the eligibility of the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For Vivek J. Vakharia & Co.**  
Practising Company Secretaries

**CS Vivek Vakharia**  
Proprietor  
**FCS No: 11851, C.P. No: 18156**  
UDIN: F011851E000869906  
PR: 1733/2022

Place: Ahmedabad  
Date: 1st August, 2023

## Annexure VII (C)

# CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE

Nominal Capital : ₹ 1,50,00,00,000/-  
Paid-up Capital : ₹ 63,60,00,000/-

To,

The Members of

**GUJARAT MINERAL DEVELOPMENT CORPORATION LIMITED**

(CIN : L14100GJ1963SGC001206)

Khanij Bhavan, Near University Ground, 132 Ft. Ring Road,  
Vastrapur, Ahmedabad, Gujarat - 380052, India.

We have examined the compliance of conditions of Corporate Governance by ('the company') along with relevant registers, records, forms, returns and disclosures received from the Directors of Company for the year ended 31st March, 2023 as stipulated in regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (collectively referred to as 'SEBI Listing Regulations, 2015').

The compliance of conditions of Corporate Governance is the responsibility of the Company's Management. Our examination was limited to a review of the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance as stipulated in the said SEBI Listing Regulations, 2015. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us and based on the representations made by the Directors and the Management of the Company, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations, 2015.

We state that as at 31st March, 2023, no investor grievance was pending for a period of one month against the Company as per the records maintained by the Company and presented to Stakeholders Relationship Committee.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

**For J N Gupta & Co, LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Jagdish Narain Gupta**  
Partner  
M. No. 400438  
UDIN: 23400438BGTPQI3051

Place: Ahmedabad  
Date: 19th June, 2023

## Annexure VIII

# MANAGEMENT DISCUSSION AND ANALYSIS REPORT

## 2022-23

### ECONOMIC OVERVIEW

The global economy continues to be buffeted by challenges, shaped by the Russia-Ukraine conflict, a cost-of-living crisis, and the slowdown in China. Forecasts project global growth to slow to 2.7% in 2023. More than a third of the global economy will contract, while the three largest economies - the United States, the European Union, and China — will continue to stall. For many, 2023 looms like a recession.

Indian economy appears to have moved on after its encounter with the pandemic, staging a full recovery in FY22 ahead of many nations and positioning itself to ascend to the pre-pandemic growth path in FY23.

Despite strong global headwinds and tighter domestic monetary policy, if India is still being expected to grow significantly - and that too without the advantage of a base effect – it's a reflection of India's underlying economic resilience; of its ability to recoup, renew and re-energise the growth drivers of the economy.

There have been quite a few positives like the rebound of private consumption that has given a boost to production activity, higher Capital Expenditure (Capex), near-universal vaccination coverage enabling people to spend on contact-based services, such as restaurants, hotels, shopping malls, and cinemas. Balance sheets of the Corporates have strengthened, well-capitalised public sector banks are ready to increase the credit supply and the credit growth to the Micro, Small, and Medium Enterprises (MSME) sector.

The Ukraine-Russia conflict has pushed up food prices on world markets, despite the recent easing after the Black Sea grain deal, causing serious hardship for low-income households worldwide, and especially so in low-income countries. The frequent lockdowns in China under its zero COVID policy have taken a toll on the economy. Furthermore, the property sector, representing about one-fifth of economic activity in China, is rapidly weakening.

Increasing price pressures pose a grave threat to current and future prosperity through squeezing real incomes and undermining macroeconomic stability. Central Banks around the world are now focused on restoring price stability, and the pace of tightening has accelerated sharply.

The geopolitical re-alignment of energy supplies stemming from the war is broad and permanent. Winter 2022 was challenging for Europe, but winter 2023 is likely to be worse.

For many emerging markets, the strength of the US\$ is stultifying, leading to tightening financial conditions, and increasing the cost of imported goods. The Dollar was at its highest level since the early 2000s and continues remaining high. Too many low-income countries are in or close to debt distress. What is the need of the hour to avert a wave of sovereign debt crisis is progressing toward orderly debt restructurings - through G20's Common Framework for the most affected. Time will be of the essence.

### WORLD ECONOMIC OUTPUT

The outlook remains uncertain as financial sector turmoil, high inflation, ongoing effects of Russia-Ukraine imbroglio, and three years of COVID rule the roost.

The baseline forecast is for growth to fall to 2.8% in 2023, before settling at 3.0% in 2024. Advanced economies are expected to see an especially pronounced growth slowdown diving to 1.3% in 2023. Alternatively global growth might decline to about 2.5% in 2023 with advanced economy growth nosediving to below 1%.

On the back of lower commodity prices, Global headline inflation in the baseline is set to fall from 8.7% in 2022 to 7.0% in 2023. Underlying (core) inflation is likely to decline more slowly.

Inflation is unlikely to return to target before 2025 in most cases. The natural rate of interest will stay important for both monetary and fiscal policy as it is a reference level to gauge the stance of monetary policy and a key determinant of the sustainability of public debt. The evolution of the natural rate of interest across several large advanced and emerging market economies will have to be closely monitored. Public debt as a ratio to GDP has soared across the world during COVID-19 and is expected to remain elevated. The effectiveness of different approaches to reducing debt-to-GDP ratios will need to be closely examined.

Supply-chain disruptions and rising geopolitical tensions have brought the risks and potential benefits and costs of geoeconomic fragmentation to the centre of policy debates. Attention needs to be paid to how fragmentation can reshape the geography of foreign direct investment (FDI) and how it might affect the global economy.

## GLOBAL MINING SCENARIO

As the global economy sets course for a carbon-free future, the most important consideration is whether mining and metals companies will be able to supply the growing quantities of materials needed for wind turbines, solar panels and electric vehicles that will play key roles in the transition to a net-zero world.

According to the International Energy Agency (IEA), mineral requirements for clean energy technologies would need to quadruple by 2040 to reach the Paris Agreement goal of a temperature rise of well below 2 degrees centigrade. The IEA further opines that an even faster transition – to hit net-zero globally by 2050 - would require six times more mineral inputs in 2040 than today.

While the verdict is yet to be out, Executives representing a range of mining and metal production activities, ranging from steel to coal to Lithium seems confident of the sector being able to meet these demand projections. A key reason why mining and metals executives are confident about the future is that they regard decarbonisation plans as a growth opportunity, and not merely a cost of doing business. The specific opportunity over the next five years is to transform the carbon footprints of operations through technology investments

For the mining and metals industry, the challenge is unique. It must quickly increase production to supply global business with the materials it needs to shift to a carbon-free future. Yet it must do so without harming the environment, while restructuring its own operations so that they consume less carbon. The responsibility lies in guiding the industry onto a more sustainable path and to convince a sceptical audience it is being done so in a sustainable fashion.

## INDIAN ECONOMY

India is forecast to witness a growth of 6.0 - 6.8% in 2023-24, depending on the trajectory of economic and political developments globally. The Economic Survey of 2022-23 has projected a baseline GDP growth of 6.5% in real terms for FY24.

The optimistic growth forecasts stem from a number of positives like the rebound of private consumption given a boost to production activity, higher Capital Expenditure, near-universal vaccination coverage enabling people to spend on contact-based services, such as restaurants, hotels, shopping malls, and cinemas, as well as the return of migrant workers to cities to work in construction sites leading to a significant decline in housing market inventory, the strengthening of the balance sheets of the Corporates, a well-capitalised public sector banks ready to increase the credit supply and the credit growth to the Micro, Small, and Medium Enterprises (MSME) sector to name the major ones.

Despite the three shocks of COVID-19, the Russia-Ukraine conflict and the Central Banks across economies led by Federal Reserve responding with synchronised policy rate hikes to curb inflation - leading to appreciation of US Dollar and the widening of the Current Account Deficits (CAD) in net importing economies, agencies worldwide had projected India as the fastest-growing major economy at 6.5-7.0% in FY23.

The Economic Survey 2022-23 that was tabled in the Parliament projects a baseline GDP growth of 6.5% in real terms in FY24. The projection is broadly comparable to the estimates provided by multilateral agencies such as the World Bank, the IMF, and the ADB and by RBI, domestically.

Growth is expected to be brisk in FY24 as a vigorous credit disbursement, and capital investment cycle is expected to unfold in India with the strengthening of the balance sheets of the corporate and banking sectors. Further support to economic growth will come from the expansion of public digital platforms and path-breaking measures such as PM Gati Shakti, the National Logistics Policy, and the Production-Linked Incentive schemes to boost manufacturing output.

The upside to India's growth outlook arises from limited health and economic fallout for the rest of the world from the current surge in Covid-19 infections in China and, therefore, continued normalisation of supply chains. Besides, the inflationary impulses from the reopening of China's economy turning out to be neither significant nor persistent, recessionary tendencies in major Advanced Economies (AEs) triggering a cessation of monetary tightening and a return of capital flows to India amidst a stable domestic inflation rate below 6%, along with an improvement in animal spirits and providing further impetus to private sector investment have contributed significantly to the positive outlook.

## COAL SECTOR PERSPECTIVE

The Ministry of Coal, Government of India has conceptualised an Action Plan for FY 2023-24 with the goal of achieving Aatmanirbhar Bharat through enhancing the production, efficiency, sustainability, new technologies etc. in the coal sector.

The Action Plan is an ambitious, well-crafted roadmap that covers a variety of areas such as Coal Analytics, Private Investment, Infrastructure Projects, Safety in Mines, Technology push for Coal and Sustainability in the Coal Sector.

Under Coal Analytics, the Ministry has finalised the total coal production target of 1,012 MT for FY 2023-24. It is taking various steps towards increase coal production and efficiency like Mining Developers cum Operators (MDO) for the operationalisation of Coal India Limited (CIL) Mines/Blocks, formulating a coking coal strategy to enhance coking coal availability in the country and thus reducing imports and empanelling third party coal sampling agencies for both power and non-power coal consumers.

Regarding private investment, the CAPEX and Assets Monetisation targets for FY 2023-24 have been projected at ₹21,030 Crore and ₹ 50,118.61 Crore respectively. During FY 2022-23, the Ministry signed agreements for a total of 23 coal mines having cumulative PRC of 33.224 MTPA and these mines are expected to generate an annual revenue of ₹ 4,700.80 Crore calculated at PRC (Peak Rated Capacity).

In consultation with Ministry of Railways, Ministry of Coal is closely monitoring the new railway line projects that are critical for coal evacuation and is undertaking mapping of Coal Sector on National Monetisation Pipeline (NMP) and use of Dashboards on NMP. Since logistics is a crucial component of the coal supply chain, the Ministry of Coal has adopted a Coal Logistics Policy/Plan for effective and environmental-friendly transport of coal.



Towards restoring the ecological balance in the mined-out areas, mine closure activities will begin this year at a significant number of CL and Singareni Collieries Company Limited (SCCL) mines as per the guidelines issued by Ministry of Coal in October 2022 (Scientific Closure of Closed/Abandoned/Discontinued Mines before Year 2009)

A Monitoring framework will be soon circulated for coal companies towards implementation of Technology Roadmap in digitalisation & integration of sub-systems, use of new technology (Drone, Remote sensing), and blast-free coal mining towards promoting efficiency, safety and environment. Towards incorporating clean coal technology, various initiatives like Coal to Hydrogen, Coal & Lignite gasification, CBM/CMM, etc. are being undertaken.

Coal production needs to progress hand-in-hand with environmental protection, resource conservation, caring for society and measures to protect our forests and biodiversity. Greening Initiatives, Development of Eco-parks/Mine Tourism, Gainful Utilization of Mine Water/Overburden (OB) and Energy-Efficient Measures are some of the major identified sustainable activities identified by Ministry of Coal.

## INDUSTRY STRUCTURE AND DEVELOPMENT

### Coal

Coal is the most important and abundant fossil fuel in India. It accounts for 55% of the country's energy need. The country's industrial heritage was built upon indigenous coal.

Commercial primary energy consumption in India has grown by about 700% in the last four decades. The current per capita commercial primary energy consumption in India is about 350 kgoe/year. Driven by the rising population, expanding economy and a quest for improved quality of life, energy usage in India is expected to rise. Coal is expected to continue to occupy centre-stage in India's energy scenario.

As a result of explorations carried out up to the maximum depth of 1200m by the Geological Survey of India (GSI), Central Mine Planning & Design Institute Limited (CMPDI), SCCL and Mineral Exploration Corporation Limited (MECL), etc., a cumulative total estimated coal reserve (resource) of the country as per the Coal Inventory published by GSI, as on 01.04.2022, is 361411.46 million tonnes (MT). Hard coal deposits, spread over 27 major coalfields, are mainly confined to India's eastern and south-central parts.

Through a sustained programme of investment and greater thrust on application of modern technologies, the all-India production of coal was raised to 778.21 million tonnes (MT) in 2021-22. The all-India production of coal during 2022-23 was 893.08 MT, with a growth of 14.76%.

Out of the total coal demand of the country, nearly 20-25% of the demand is met from import. Import of coal mainly comprises coking coal and higher grade (GCV) coal, since their domestic production is limited due to either scarce reserves or non-availability.

Power sector imports coal for imported coal-based (ICB) power plants, while domestic coal-based (DCB) power plants import them for blending purposes. Traders and Industries also import coal for commercial and logistic considerations, since Coal is under Open General License (OGL).

### Bauxite

India is ranked 8th globally in terms of bauxite reserves and has high quality metallurgical grade bauxite deposits with close to 5 Billion Tonnes reserves.

Bauxite is the ore from which Aluminium is produced. Aluminium is a strategic metal, and is quite critical for all the key sectors that will aid in India becoming a mega economy - right from building and infrastructure to aerospace, electrical distribution and more. Aluminium is essentially required for proposed infrastructure development, power transmission, manufacturing, transport and defence. Further, as per the Paris Convention, aluminium is a critical metal, essentially required for achieving low-carbon footprint and renewable energy generation.

The per capita consumption of aluminium in India is quite low at about 2.5 kg, compared to the world average of about 11 kg and China's 24 kg, while many developing countries have already reached 8 kg.

Despite possessing one of the world's largest deposits, this possible key to fast-track India's development is being ignored as bauxite mining is yet to be prioritised. The abundant bauxite deposits are largely untapped, and the country is yet to leverage this natural wealth for economic growth and development.

The ambitious growth plan of India, with the vision of a US\$5 trillion economy, Aatmanirbhar Bharat and initiatives taken for mega infrastructure projects, will need a huge commodity consumption of steel, aluminium, cement, power and other mineral products. Our domestic aluminium requirement needs to be boosted from the present levels of 4 million tonnes to 12 million tonnes, which will require an increase in bauxite mining from current levels of 24 million tonnes to at least 72 million tonnes.

India not only needs to pick up pace on auctioning of bauxite mines, but also increase the capacity of its existing mines. Seamless increase of production from existing mining lease areas by at least 50% can be an immediately profitable solution.

### Lignite

India has significant deposits of lignite and sub-bituminous coal. The total estimated lignite coal deposited is 1,588 MT in the tertiary basin in India. Lignite deposits are mainly distributed in southern and western regions of the peninsular shield, mainly in Tamil Nadu, Puducherry, Kerala, Gujarat, Rajasthan, and Jammu & Kashmir. Substantially matured Lignitic-sub-bituminous coal, is found in north-eastern part around Meghalaya, Assam, Nagaland, Sikkim and Arunachal Pradesh.

Kerogen and Syngas from lignite are emerging as the near future clean green energy technologies to fulfil the increasing energy demands.

India Lignite Production: FY: Year to Date data was reported at 6.720 MT in May 2023. This records an increase from the previous number of 3.200 MT for Apr 2023. India Lignite Production: FY: Year to Date data is updated monthly, averaging 19.975 Mt from Apr 2019 to May 2023, with 50 observations. The data reached an all-time high of 47.370 MT in Mar 2022 and a record low of 2.351 Mt in Apr 2020.

India's total lignite requirement remained around 45-50 MT during FY19-FY23. Demand for Lignite is expected to remain stable in the medium term, driven by demand from thermal power, textile, steel, cement, and other industries. Moreover, India is heavily dependent on imported coal which is a substitute for lignite. In order to reduce the dependency on import of coal, government is focussing on development of lignite and coal mines domestically.

## GOVERNMENT POLICIES

The Ministry of Coal has approved the 'Exploration of Coal and Lignite Scheme' with an estimated expenditure (from 2021-22 to 2025-26) of ₹2,980 Crore. The scheme will explore and estimate coal resources in the country, facilitating the preparation of detailed project reports for coal mining. The approval will provide an outlay of ₹1,650 Crore for promotional (Regional) exploration and ₹1,330 Crore for detailed drilling in Non-Coal India Limited areas.

The Exploration of Coal and Lignite Scheme will play a crucial role in assessing coal reserves, auctioning new coal blocks, and recovering costs from successful bidders. It will consist of two stages: 1. Promotional (Regional) Exploration and 2. Detailed Exploration in Non-Coal India Limited blocks.

A new coal-linkage policy, UTTAM (Unlocking Transparency by Third Party Assessment of Mined Coal) Application for coal quality monitoring, has been initiated towards ensuring adequate supply of fuel to power plants through reverse auction. It will also look in Online Coal Clearances System, Coal Allocation Monitoring System (CAMS) and the opening-up of commercial coal mining

With the Hon'ble Prime Minister's announcement on new climate targets at COP26, India has taken a big step with 'Panchamrit Strategy' towards cementing its commitment to clean energy. Since coal will continue playing the role of primary fuel for power generation in our country for the time being, Ministry of Coal, in line with the commitment, has already moved forward with a comprehensive Sustainable Development Plan. Action has already started for its speedy implementation. Emphasis is being majorly put on Sustainable Development in coal mining, and taking care of its environmental and social impacts.

First Mile Connectivity (FMC) is other major initiative by coal companies to minimise environmental pollution, where coal is being transported through conveyor belt from Coal Handling Plants to Silo for loading. This process eliminates movement of coal through road. Taking a big step, 39 such projects have been planned to be commissioned by 2023-24 with an investment of over ₹13,000 Crore

Similarly, Surface Coal Gasification Projects have been planned for Syn Gas production to be used further either for production of Methanol/Ethanol, Urea or Petrochemicals. This will be a way forward for use of dry fuel as green coal with relatively lesser carbon footprint and environmental pollution. Use of LNG to substitute diesel consumption in mining and coal transport equipment has also been planned on a massive scale. This technology will be replicated shortly in coal transporting dumpers in the first phase for substantial reduction in carbon footprint.

## PERFORMANCE OF GMDC

### Lignite

GMDC has the distinction of being India's No.1 Merchant Seller and the 2nd largest Producer of Lignite, playing a significant role in fueling the industrial development of Gujarat, particularly the MSME sector. Gujarat is rich in deposits of high-grade lignite. Currently, Lignite is the major contributor to GMDC's revenues, and we are mining it at Bhavnagar, Tadkeshwar and Rajparddi (South Gujarat), Mata no Madh and Umarsar (Kutch).

We're a crucial supplier of Lignite to the industrial units operating in the State of Gujarat. Our customers span from major manufacturers of Textiles, Chemicals and Ceramics to small-time brick manufacturers. Organisations, who traditionally used blended fuel in manufacturing, have discovered Lignite to be a good alternative, despite its lower calorific value.

With our efforts at timely and cost-effective supply of Lignite, we enable organisations to save on coal transportation costs and the state to save on critical foreign exchange outflow. Thus, helping reduce dependence on coal imports immensely and steering the nation towards achieving self-reliance in manufacturing.

We have been witnessing an ever-increasing demand for Lignite from the MSME sector. To meet the increasing demand, we are seeking to scale up Lignite production capacity, from 08 MTPA to 10 MTPA. GMDC is currently catering extensively to the fuel requirements of industries in Gujarat, nearly 25% of the state's total demand for lignite. Having embarked on a journey of deepening the lignite business by augmenting capacity of lignite production, we are looking to escalate the Lignite production from open cast mines to serve 30-35% of the state's market.

Further, GMDC is working towards operationalising 6 new lignite mines. It will help expand our production, place us in a higher orbit of growth, strengthen and expand the market position and contribute significantly towards the achievement of the goal of capturing the mine to market value chain.

The upcoming Lignite mines will also help increase Gujarat's production capacity, reduce the cost of electricity, leverage the buoyancy in lignite prices, and serve the captive power plants and customers in a better way. With this, we plan to reach to nearly 50% of the Gujarat market. We have also onboarded the globally reputed consultancy firm, Deloitte to help fast-track the new lignite mining projects.

## Bauxite

GMDC operates Bauxite mines in Gujarat. India has the 8th largest Bauxite reserves, around 5 Billion Tonnes.

We're exploring new avenues in diversified sector in bauxite and other allied industries by value addition of plant and non-plant grades of bauxite.

Towards further expanding our product portfolio, we're developing capabilities for beneficiation of Bauxite. Two Bauxite beneficiation plants are expected to be set up, with investments between ₹15 Crore and ₹45 Crore.

Our operations are located in districts of Kutch as well as Devbhoomi Dwarka. The Bauxite deposits of Gujarat are clustered deposits with numerous pocket deposits present in near-by vicinity. We are currently mining nine Bauxite deposits, of which eight are in Kutch and one is in Devbhoomi Dwarka. Reserves of plant-grade bauxite and non-plant grade bauxite are found in Kutch as well as Devbhoomi Dwarka.

In FY 2022-23, we produced 1.91 lakh MT Bauxite from our operating mines (Gadhsisa Group of Bauxite Mines) in Kutch district and have produced 1.38 lakh MT Bauxite from our Mevasa Bauxite mines in Devbhoomi Dwarka district. Bauxite sales were 2.56 lakh MT during FY23.

At GMDC, we are fully equipped to ensure the availability of Aluminium, and thus help reduce dependence on the import of Bauxite. Steering the nation towards self-reliance, helping realise the vision of an Aatmanirbhar Bharat.

## Power Generation

GMDC has a sizeable presence in the energy sector. Our Power Division has a diversified portfolio of thermal power projects and renewable power generation projects comprising wind and solar power. A total of 1,142.02 MUs of power were produced in FY 2022-23.

Power generation is a vertical in our portfolio. Lignite from our mines situated nearby at Panandhro, Mata No Madh and Umarsar are transported to it.

### Akrimota Thermal Power Station (ATPS)

The Generation as well as PLF of ATPS for 2022-23 is 822 MUs and 38% PLF respectively. The power plant has seen significant improvement in its operations. In order to take an informed decision, M/s A T Kearny has been taken on board as strategic advisor to take an informed decision in respect of power plant.

### Wind Power

GMDC currently has 200.9 MW Capacity of Wind Power Projects and are situated at different locations in Gujarat. The CUF of wind projects has reported 18 % in the FY 2022-23 with total Generation of 313 Million Units.

### Solar Power

GMDC has 5 MW Solar Power Project is situated at Panandhro Lignite Project. The solar power has generated 7.02 Million Unit Power with CUF of 16% in the year 2022-23.

Towards adding scale and strength, we have initiated ways of working with an array of globally-reputed strategic advisory consultancies and project management consultants. The strategic firm of M/s. A T Kearney has already been onboarded to help us take strategic decisions in improving capacity utilisation of the lignite-based thermal power project, and give better direction to our forward integration initiatives.

A much-needed restructuring exercise was undertaken, and one of the key decisions taken involved upgrading systems at the thermal stations, and the appointment of an advisor. We're striving to cut down on our daily losses from the thermal power plant, turn it around, improve its performance and make it into a profitable asset. Power generation efficiencies have been implemented.

By taking green initiative of wind and solar power generation, we reduced 4,214.72 tonnes of CO<sub>2</sub> due to generation of green energy. Over the years, we have generated 4303184 MWhr of Green Energy.

## Exploration Activities

GMDC has begun using a drone-based Airborne Magnetometer known as Magarrow for Geophysical survey for mineral prospecting and exploration in Ambaji. We believe that mineral prospecting and exploration can greatly benefit from this new technology, especially during conduction of geophysical surveys in hilly and inaccessible areas. Aerial intelligence in mineral exploration, mining & infrastructure takes incorporation of drones into the support system to the next level.

"Magarrow" is a UAV-enabled drone-based technology equipped with non-radioactive laser-pumped caesium vapour with a total field scalar magnetometer to map shallow and deep-seated virgin mineral deposits ranging up to 600-800m below from the ground level.

This drone-based technology will bring about a significant shift in the current methods of mineral prospecting and revitalise mineral discoveries in the country, particularly greenfield deposits of Lithium, Copper, Gold and other Critical minerals. Mineral deposits can be located faster and more accurately in many inaccessible areas, harsh terrains, forests, deserts, farmlands, etc., without physical human entry into these areas.

As it is a drone-based technology, there will be no need to build approach roads or disturb the ecology and environment of the mineral prospect areas. Additionally, mineral prospecting projects which traditionally take up 3 - 4 years can be completed within 5 - 6 months, with greater efficiency and accuracy, using this technology.

Further, we are aiming to boost our non-lignite businesses to at least 50% of income generation. Some of the other metals that we are planning to explore and mine are Manganese, Copper, Lead and Zinc, near Ambaji.

### New Coal Blocks

Fuel security was an issue for the Gujarat government. There was a demand from the state to secure our resources upstream. In November 2022, six teams formed by GMDC visited seven states to study 38 coal blocks.

We emerged as the highest bidder for two coal mines in Odisha in the recently concluded commercial coal block auction by the Ministry of Coal, Government of India. We won the bids for Odisha's Burapahar block in Sundargarh District, having a geological reserve of 548 million tonne, and the Baitarani (West) block in Angul District, a geological reserve of 1,097 million tonne.

The Baitarani (West) block (in Angul district), the bigger of the two blocks, has 13% forest cover, and coal reserves of 1,097 million tonnes, of which 468 million tonnes can be mined through open pit mining. This project will require a capex of ₹4,125 Crore. The estimated coal reserves in the Burapahar block (in Sundargarh district), with 33% forest cover is about 548 million tonnes. This project will need a capex of ₹950 Crore.

We plan to commission these mines in the next three years, towards which we would probably need to invest in excess of ₹5,000 Crore in the next 5-7 years. We are committed to utilising our resources and expertise to develop these blocks to their fullest potential while ensuring the highest standards of safety and environmental sustainability.

These two projects are projected to become our backbone. The net worth of GMDC which currently stands (as on 31st March, 2023) at ₹5,759 Crore, will increase by four times by 2027-28. Thus, fuelling the nation's energy demand and further consolidating our own position as the leading mining player in the sector.

### New frontiers

There is an increased emphasis on harnessing the nation's power requirements to renewable sources of energy. India receives sunshine plentifully, and it can be effectively used to generate significant amounts of solar power.

A key component of the solar panels is silica. This provides GMDC with a vital opportunity to execute an initiative in value addition. We are exploring avenues in the diversified sector in silica sand and other allied industries to manufacture solar panels.

Cement is another sector where we are poised to derive great advantages. GMDC has huge quantities of Cement grade Limestone at its Lignite blocks in Panandhro Extension, Bharkhandam and Lakhpat in Kutch district. As of 2020, India is the world's 2nd largest cement market, both in production and consumption. India's cement production is expected to increase, and Indian cement companies continue reporting a healthy growth in earnings and demand for the industry increased on the back of resuming construction activities post COVID-19 lockdown imposed by the government.

As a part of forward integration and envisaging enhanced demand of cement in future, we will continue exploring new opportunities for utilisation of cement grade limestone for cement industry and focussing on capacity augmentation, introduction of alternate market structures, possible diversification prospects, value addition and other opportunities. We are stridently moving ahead to support the high level of activity going on in real estate and the Government's futuristic push towards creating smart cities and urban infrastructure.

Given the huge limestone resources and easy availability of fuel in the form of lignite, we seek to partner with a few large cement manufacturers whom we can provide an assured supply. This will provide them with the locational advantage of dealing with an organisation like GMDC, who has both the resources, fuel and limestone.

### Financial Performance

GMDC remains committed to maintaining the momentum by further enhancing shareholder value in the future and will continue to drive innovation, expand its market presence, and create long-term value for all stakeholders.

We are scaling new horizons and peaks in growth. Our recent financial performance has summited a new high – our highest achievement ever. We will continue implementing robust growth strategies and expanding our frontiers as we keep progressing on the journey of transformation.

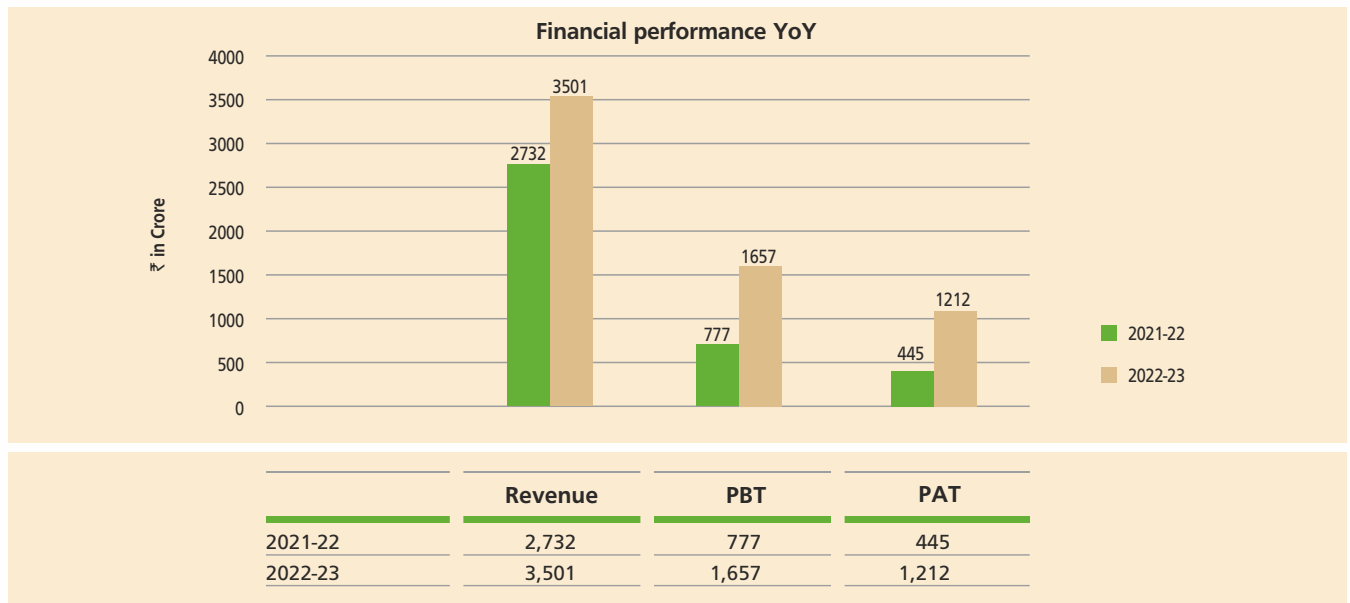
We have also achieved an exceptional financial performance in the fourth quarter of FY23. This remarkable achievement is a testament to the dedication and unwavering commitment of our team.



The following table depicts GMDC's financial performance during past three financial years:

(₹ in Crore)

Particulars	2020-21	2021-22	2022-23
Turnover	1,343	2,732	3,501
Profit Before Tax and before impairment	52	777	1,657
Profit After Tax	(37)	445	1,212
Dividend (%)	10	215	455



For the details of significant changes in key financial ratios, along with detailed explanation refer to Note No. 2.49 of Note to the Standalone Financial Statements forming part of the annual report.

### Operational Highlights

As a part of our journey ahead, we have partnered with the globally-reputed Boston Consulting Group (BCG) to undertake an extremely important strategic transformation initiative that will cover all sectors of our operations, christened Project Shikhar.

Through implementation of Project Shikhar, we are seeking to achieve a breakout growth and multiply revenues manifold, unlock efficiency gains, enable future-proofing our growth through portfolio diversification, become a pan-national player in the Mining and Minerals sector, generate employment across various regions, be an employer of choice and achieve best-in-class operating efficiencies to drive EBITDA uplift. With Project Shikhar we aim to further raise our performance bar, be the most competent in the categories and sectors we operate in, and enable us be at par with globally-benchmarked organisations.

The strategic firm, A T Kearney has been onboarded to help us take strategic decisions in improving capacity utilisation of our lignite-based thermal power project, that was underperforming till recently. We managed to cut down on the daily losses from the thermal power plant, turn it around, improve its performance and made it into a profitable asset. Power generation efficiencies have been implemented.

Parallely, Deloitte is exploring ways to fast-track our new lignite mining projects.

Lignite, one of the key sources for generating thermal energy, comes along with contaminants like Sulphur and Pyrites that impact the environment. Removing these contaminants, technically regarded as washing Lignite, will reduce the pollution load. We are exploring opportunities to build a Pyrite and Sulphur removal plant that will use the advanced dry technology. We believe the needs of the environment are as important as the need for energising progress and development-driven to realise the vision of Honourable Prime Minister of making India a Green Energy nation.

### OPPORTUNITIES AND THREATS FOR GMDC

#### Opportunities

GMDC enjoys a large net worth base, healthy profitability, comfortable debt coverage indicators and strong liquidity. Plus, the majority ownership by the Government of Gujarat (GoG) provides operational ease to our mining operations.

The six new mining leases are expected to boost the Lignite production which will help in increasing our revenue. Besides this, as a result of coal prices touching historic highs in the international market, the demand in domestic industry for domestic fuel of lignite has increased manifold.

We have ventured into exploring Coal, expanding our operational geographical boundaries to the Eastern regions of the country. We recently emerged as the highest bidder for two coal mines in Odisha in the recently concluded commercial coal block auction by the Ministry of Coal, Government of India. We won the bids for Odisha's Burapahar block in Sundargarh District, having a geological reserve of 548 million tonne and the Baitarani (West) block in Angul District, a geological reserve of 1,152 million tonne. Through greater

geographical and product diversification, we can look up to Volume-backed increase in our scale of operations.

There are huge reserves of Limestone at our upcoming Lakhpat Punrajpur Mining, Panandhro Extension & Bharkandam. We are approaching various cement companies across India for setting up of Cement Plant where we will be a long-term Limestone supplier.

As the market of overburden minerals like Silica Sand, Ball Clay & Bentonite is increasing, we feel that our plan of becoming a long-term supplier of the respective minerals – through beneficiation, will have a larger scope in terms of our revenue, customer base and market share.

### Threats

GMDC will need to factor in risks related to the coal mining operations where we do not have any prior experience. Besides this, we are facing very strong headwinds by way of regulatory risk associated with mining operations, subdued performance of thermal power plants that is restricting the overall profitability and return indicators, and competition from imported coal.

With India accelerating towards a green future, there is a great shift from Coal and Lignite towards power being generated by alternate natural sources of energy.

We are planning to incur considerable capital expenditure including expenditure on land acquisition, over the next two years (i.e., FY24 & FY25) which is expected to be funded majorly from our internal accruals with very minimal reliance on term debt. Plus, there will be rehabilitation costs around the two blocks that we have successfully bidden for in Odisha. Such large-size investment plans are expected to restrict free cash flow in medium term.

### OUTLOOK

GMDC derives strength from its long track record of operations with dominant position in lignite mining business, diversified clientele across industries and favourable demand prospects. Our financial performance is characterised by healthy profitability, large cash accruals and cash flow from operations, lean operating cycle and negligible reliance on fund-based working capital limits.

Our measured drive is outlined by expansion of mining activities on various facades, namely, increasing the geographical reach within Gujarat, and diversifying operations in sectors such as renewable energy segment and value addition to the base minerals.

Going forward, we have strategic plans to further deepen our presence by ramping up our capacity of lignite production by FY25. We are seeking to further expand our lignite production to 15 million tonnes and are looking at fresh mining leases to boost our lignite production.

We do not have any outstanding term debt or fund-based working capital limits. With no major fund-based limits in the near to medium term horizon, we are confident the overall gearing ratio will remain very comfortable till 31st March, 2024. Our CAPEX, planned over the next two years (i.e., FY24 & FY25), is likely to be funded majorly through internal accruals with minimal reliance on term debt thereby maintaining a very comfortable debt profile.

We will seek to quickly operationalise our six new Lignite blocks, along with setting up of a lignite beneficiation plant and venturing into beneficiation of silica sand, bauxite and fluorspar.

Towards gainfully utilising the mined out reclaimed land, we will explore renewable power generation options in its mined-out areas. We will endeavour to actualise the possibilities of becoming a long-term limestone supplier by putting its 1,700 million tonnes of limestone reserves to commercial use. Besides these, we will also begin exploring new business opportunities for Manganese in Dist. Panchmahal and Vadodara, jointly with M/s MOIL Ltd.

### RISKS AND CONCERNS

Risk is an inherent element of any business activity. GMDC is also not immune from various business and economic risks. It has to be recognised that risks are not merely the hazards to be avoided, but in many cases, they offer opportunities which create value ultimately leading to enhancement of shareholders' wealth, and ensuring sustainability of operations.

Our existing mines have reserves of around 95 Million Tonnes. Out of the existing five mines, Rajpardhi mine is expected to exhaust its reserves in FY24 and the Umarsar mine in the next 4-5 years. It is essential for us to develop new mines as exhaustion of the Rajpardhi mine is expected to have significant impact on our overall operations.

During March 2023, we were allocated two coal blocks at Odisha which we plan to develop over a period of four years in a phased manner. We expect to achieve full mining capacity by the year 2027-28. However, coal output could be constrained due to delays in obtaining environmental and forest approvals and lack of adequate logistic infrastructure.

Mining companies are required to ensure restoration of mined areas, and that some of the revenue/costs of the mining go towards strengthening of environmental resources and ecosystem resilience in adjoining areas. We are actively undertaking activities to ensure sustainable development.

Increasing environmental concerns may lead to higher costs. Land acquisition is also a challenge for us as the new legal framework for land acquisition would result in higher land costs. There are few areas of concerns, including the heavy investment required in exploration and the upgradation of technology, adoption of environment-friendly technology, tackling of social issues like displacement of the population, marginalisation of local communities and economic disparities in mining areas and rehabilitation of closed mine sites.

## INTERNAL CONTROL AND ITS ADEQUACY

GMDC has undertaken a much-needed restructuring exercise. Along with incorporation of effective and prudent accounting practices, a cost-centric approach was implemented towards steady improvement on various parameters. We faced up to the challenges, and guided by the team at the helm, regained glory in a remarkably short time.

To deliver on the promises made to its stakeholders, it was imperative for GMDC to usher in transformational changes. Towards ensuring a successful and continued transformation, we're continuously assessing our operations in ways that will not only address the short-term needs, but will also ensure long-term stability and viability.

We have put in place all the necessary internal controls adequately. There are in-house Internal Audit Department and internal check procedures on the purchase of items such as stores, chemicals, machinery. Similar checks and procedures are also devised for sale of goods.

We follow a risk assessment process which includes identifying and assessing the risks related to various functional aspects of company's overall operations. Moreover, we have appointed independent Internal Auditors for various Projects and Head Office, who are required to submit periodical reports to the top management and they also hold periodic discussion with the Audit Committee on important findings and observations.

We also avail the services of professional agencies and Chartered Accountants for periodical physical verification of assets. Our internal financial control inter alia spans across the following aspects:

- Fixed Assets Process
- Intangible Assets Process
- Cash and Treasury Process
- Payroll Process
- Revenue and Receivables Process
- Purchase and Payables Process
- Entity Level Controls
- Financial Statements Closing Process
- Departmental pre audit and internal audit

## e-Governance

GMDC has adopted e-Governance for its major business processes like Sales, Despatch, Finance & Accounts, Material Management and by facilitating stakeholders by Online Order Booking, Payment and Receipt by digital mode. All the project sites are interconnected with centralised system, resultant to high level of transparency which maintain the trust and faith of our various stakeholders.

## HUMAN RESOURCE AND INDUSTRIAL RELATIONS

During the year under review, there was no material development in Human resource and Industrial relations. GMDC had maintained harmonious relations between management and the employees.

We remain committed towards holistic development of workplaces. GMDC organised a fun-filled and relaxing activity on International Women's Day that enabled to highlight our endeavours at inclusivity and providing equal opportunities for all. The event helped put the focus on the significant contributions made by our women employees and their increasing presence in the workforce.

Shubharambh was another event organised by us towards enabling employees across departments to bond, and creating holistic workplaces. It was organised across various company locations to celebrate GMDC's recent stellar financial performances. It was an evening of joy and togetherness, celebrated on the inspiring occasion of our Foundation Day, along with family members.

As on 31st March, 2023, we had 1,023 employees, including Contractual employees.

## CAUTIONARY STATEMENT

Statements in the Management Discussion and Analysis, describing the Company's objectives, projections and estimates, contain words or phrases such as will, aim, believe, expect, intend, estimate, plan, objective, contemplate, project and similar expressions or variations of such expressions, are forward-looking and progressive within the meaning of applicable laws and regulations. Actual results may vary materially from those expressed or implied by the forward-looking statements due to risks or uncertainties associated therewith depending upon economic conditions, Government policies and other incidental factors. Readers are cautioned not to place undue reliance on these forward looking statements.

## ANNEXURE IX

## ANNUAL REPORT ON CSR

## 1. Brief outline on CSR Policy of the Company.

GMDC believes in and practices a culture of responsible development. It constantly strived to reach out to the community in and around of its areas of operations, many of which are situated in some of the remotest regions of the State. The community outreach programs of GMDC targets relevant areas of rural development such as health, sanitation, education, agriculture, micro irrigation, water harvesting and rural infrastructure through a participative approach.

## 2. Composition of CSR Committee:

April 2022 - March 2023

Sr. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Shri Roopwant Singh, IAS	Managing Director	1	1
2	Shri Milind Torwane, IAS upto 14.02.2023	Director	1	0
3	Smt. Mona Khandhar, IAS w.e.f 14.02.2023	Director	0	0
4	Shri S B Dangayach	Independent Director	1	1

3. Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company.

**For Composition of CSR committee:** <https://www.gmdcltd.com/en/statutory-committees>

**For CSR Policy:** <https://www.gmdcltd.com/en/corporate-policies-gmdc>

**For CSR Projects:** <https://www.gmdcltd.com/en/csr>

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of Sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the Financial year, if any.: Not Available

Sr. No.	Financial Year	Amount available for set-off from preceding Financial years (₹ in Lakh)	Amount required to be set off for the Financial year, if any (in ₹)
1	2022-23	176.47	Nil
	<b>Total</b>	<b>176.47</b>	<b>Nil</b>

6. Average net profit of the Company as per Section 135(5) : ₹34,821.21 Lakh

7. (a) Two percent of average net profit of the Company as per Section 135(5) : ₹696.42 Lakh

(b) Surplus arising out of the CSR projects or programmes or activities of the previous Financial years : ₹3.74 Lakh

(c) Amount required to be set off for the Financial Year, if any : NIL

(d) Total CSR obligation for the Financial Year (7a+7b-7c) : ₹700.16 Lakh



8. (a) CSR amount spent or unspent for the Financial year:

Total Amount Spent for the Financial Year (₹ in Lakh)	Amount Unspent (in ₹)				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5).		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
₹883.43	NIL	NA	NIL	NIL	NA

(b) Details of CSR amount spent against ongoing projects for the Financial Year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sr. No.	Name of the Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes /No)	Location of the Project		Project duration	Amount allocated for the project (in ₹)	Amount spent in the current financial year (₹ in Lakhs)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in ₹)	Mode of Implementation Direct (Yes /No)	Mode of Implementation Through Implementing Agency	
				State	Dist						Name	CSR Reg. Num
1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sr. No.	Name of the Project	Item from the list of activities in schedule VII to the Act	Local area (Yes /No)	Location of the Project		Amount spent for the project (in ₹)	Mode of Implementation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
				State	District			Name	CSR Registration Number
1	Healthcare and Sanitation	(i)	YES	Gujarat	Bhavnagar, Bharuch, Kutch, Surat	3,25,92,308	NO		
2	Quality and Inclusive Education	(ii)	YES	Gujarat	Kutch, Bharuch, Bhavnagar, Chhota Udepur	1,93,96,533	NO		
3	Development of Rural Infrastructure	(x)	YES	Gujarat	Kutch, Bharuch, Bhavnagar, Surat	1,82,96,730	NO		
4	Environment Sustainability and Water Conservation	(iv)	YES	Gujarat	Kutch	61,15,909	NO	Through GMDC Gramya Vikas Trust, Registration No. CSR00013354	
5	Development of Sports Ecosystem	(vii)	YES	Gujarat	Bharuch	10,00,000	NO		
7	Conservation of Art and Culture	(v)	YES	Gujarat	Kutch	72,40,420	NO		
	TOTAL					8,46,41,900			

(d) Amount spent in Administrative Overheads : ₹ 37.01 Lakh

(e) Amount spent on Impact Assessment, if applicable : NA

(f) Total amount spent for the Financial (8b + 8c + 8d + 8e) : ₹ 883.43 Lakh

(g) Excess amount for set off, if any : ₹ 183.27 Lakh

Sr. No	Particular	Amount (₹ in Lakh)
(i)	Two percent of average net profit of the Company as per Section 135(5)	696.42
(ii)	Total amount spent for the financial Year	883.43
(iii)	Excess amount spent for the financial year [(ii)-(i)]	187.01
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	3.74
(v)	Amount available for set off in succeeding financial years [(iii) - (iv)]	183.27

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sr. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135(6) (In ₹)	Amount spent in the reporting Financial Year (In ₹)	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any			Amount remaining to be spent in succeeding financial years (In ₹)
				Name of the Fund	Amount (In ₹)	Date of transfer	
1	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	TOTAL	NIL	NIL	NIL	NIL	NIL	NIL

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sr. No.	Project ID	Name of the project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in ₹)	Amount spent on the project in the reporting Financial Year (In ₹)	Cumulative amount spent at the end of reporting Financial Year (In ₹)	Status of the Project- Completed / ongoing
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	TOTAL	Nil	Nil	Nil	Nil	Nil	Nil	Nil

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the Financial Year.

(Asset-wise details)

(a) Date of creation or acquisition of the capital asset(s)	:	Nil
(b) Amount of CSR spent for creation or acquisition of capital asset	:	Nil
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.	:	Nil
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset)	:	Nil
11. Specify the reason(s), if the Company has failed to spend two per cent of the average net profits as per Section 135(5)	:	Not Applicable

**Roopwanti Singh, IAS**  
Chairman CSR Committee &  
Managing Director

**RECEIVED  
AA+  
FOR BANK LOANS  
BY CARE**



# INDEPENDENT AUDITORS' REPORT

To  
**The Members of**  
**Gujarat Mineral Development Corporation Limited**  
**Report on the Standalone Financial Statements**

## Opinion

We have audited the accompanying Standalone Financial Statements of **Gujarat Mineral Development Corporation Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023 and its profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

## Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

## Emphasis of Matter

i. We draw kind attention to Note No. 2.33.01 of the Standalone Financial Statements wherein, during the current year the company has charged the difference between the provision for income tax as per books of account and income tax payable on taxable income as per income tax returns filed for earlier years amounting to ₹ 1,663.99 lakh and the same has been disclosed in the Statement of Profit and Loss as Short Provision for Tax of

Earlier years.

- ii. We draw kind attention to Note 2.27.01 of the Standalone Financial Statements, whereby the company earned an interest of ₹ 4,178.73 lakh on the fixed deposit of ₹ 76,595.09 lakh held in the escrow accounts for mine closure expenses and recognised such interest as income in the Statement of Profit and Loss. The interest income so earned is a part of escrow account over which the company has no hold until the provisions of mine closure plan are complied.
- iii. We draw kind attention to Note 2.48 (a) of the Standalone Financial Statements, whereby the company has accounted for material prior period errors discovered during the current period, retrospectively by restating the comparative amounts to which the same relate.
- iv. We draw kind attention to Note 2.48 (b) (i): Till FY 2021-22 in respect of Employee benefits of Provident Fund, it was stated in the accounting policy that 'The Company pays provident fund contributions to GMDC Employees Provident Fund Trust. The Company has no further payment obligations once the contributions have been paid.' It was also stated that 'Reimbursement of losses and other related expenses to Provident Fund Trust are charged to the Statement of Profit and Loss as and when crystallised'. Thus the company reimburses the loss and other related expenses also to the Trust in addition to the provident fund contributions. Further during the year, the trust informed the company that the finalisation of its accounts for FY 2022-23 is in progress and it is going to provide for the principal and interest on its stressed investments and requested the company to reimburse the above loss in addition to any other loss that the Trust may incur on the finalisation of accounts for FY 2022-23. The change is made in the policy with a view to remove the anomaly as stated above and also to provide for the known loss to the Trust on the stressed investments in FY 2022-23.

On account of the change in the accounting policy profit for the year is decreased by ₹ 1,587.13 lakh (Previous Year ₹ Nil) and Provisions / Other Current Liabilities under the head Current Liabilities has increased by the like amount.

- v. We draw kind attention to Note 2.48 (b) (ii): In respect of Insurance claims the accounting policy of revenue recognition it is added that, they are recognised as and when received, as the final amount of such claims to be settled cannot be measured reliably. The company is consistently following the above policy from year to year. But this fact was not disclosed in the accounting policy. For the sake of proper disclosure, the change in policy has been made.

However, the above change has not resulted in any change in profit or loss and/or asset or liability.

- vi. We draw kind attention to Note 2.48 (b) (iii): Earlier the



Company revised its Accounting Policy in respect of Leases in FY 2019-20 wherein 'Adoption of Ind AS 116 and Transition' was referred to. The mention of its accounting treatment on adoption of Ind AS 116 during transition was also made therein. As the Company has already adopted Ind AS 116 since 01st April, 2019, reference of 'transition' in significant accounting policy is redundant. Accordingly, the policy on leases is revised deleting the reference pertaining to transition therein. For the sake of proper disclosure, the change in policy has been made.

However, the above change has not resulted in any change in profit or loss and/or asset or liability.

- vii. We draw kind attention to Note 2.50 of the Standalone Financial Statements, whereby it has been disclosed that the company witnessed a ransomware attack on Information Technology System(s) on 21st March, 2023. As per the information and explanations provided to us and on the basis of our examination, the incident has not impacted

the company's core IT systems and as per verification no loss of financial data due to this incident was identified.

Our opinion on the Standalone Financial Statements, and our Report on Other Legal and Regulatory Requirements, is not modified in respect of matters described above.

#### Key Audit Matter

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	<p><b>Mine Closure Obligation</b> (Refer Note No. 2.07.01, 2.07.02, 2.19)</p> <p>The company estimates its obligation for Mine Closure, Site Restoration and Decommissioning based upon detailed calculation and technical assessment. Mine Closure expenditure is provided as per approved Mine Closure Plan. As the provision for mine closure involves estimate and Management judgement, the same is considered as a Key Audit Matter.</p>	<p>Our Audit procedure included the following:</p> <ul style="list-style-type: none"> <li>• Identification and understanding of the reasonableness of the principal assumption used by the management to judge the need for its basis of estimate as it has been explained to us that the provision made is in accordance with the technical evaluation.</li> <li>• We have verified the arithmetical accuracy of the mine closure obligation provision.</li> </ul> <p>Based on the above procedures performed, we did not identify any significant exceptions in the management's assessment in Mine closure obligation provision.</p>
2.	<p><b>Contingent liabilities relating to Income tax (as described in Note 2.37 of the financial statements)</b></p> <p>The company has uncertain tax position including matters under dispute which involve significant judgement relating to the possible outcome of these disputes in estimation of the provision of income tax. In view of this, the area has been considered as a Key Audit Matter.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> <li>• As part of our audit procedures, we have assessed management's processes to identify new possible obligations and changes in existing obligations for compliance with Company's policy and Ind AS 37 requirements.</li> <li>• We have analyzed significant changes from prior periods and obtain a detailed understanding of these items and assumptions applied.</li> <li>• We have obtained details of completed tax assessments and outstanding demands as at the year ended 31st March, 2023 from management. We involved our internal experts to discuss with the management regarding estimates used to ascertain the tax provision of disputed cases.</li> <li>• We have held regular meetings with management and legal counsels.</li> <li>• We have assessed the appropriateness of presentation of the most significant contingent liabilities in the Standalone Financial Statements.</li> </ul>

S. No.	Key Audit Matter	Auditor's Response
3.	<p><b>Revenue Recognition (as disclosed in Note No. 1(p))</b></p> <p>Revenue recognition is considered as a key audit matter because revenues are a key financial performance measure which could create an incentive for revenues to be recognised prematurely. Relevant areas from the revenue recognition perspective are accuracy of the recognised amounts and timing of revenue recognition.</p> <p>The company reported the revenue from operations ₹ 3,50,144.75 lakh in comparison to previous year ₹ 2,73,207.94 lakh. The increase in revenue from operations is mainly due to better realisation on account of increase in price of lignite.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> <li>Assessment of GMDC's accounting policies over revenue recognition from Ind AS 115 perspectives.</li> <li>Performed walkthroughs and test of controls, assisted by IT specialists, of the revenue recognition processes and assessed the design and operating effectiveness of key controls.</li> <li>Analytical procedures over revenue transactions throughout the financial year to identify potential abnormal entries.</li> <li>Effectiveness testing of revenue recognition related application controls in the enterprise resource planning system used by GMDC.</li> <li>Effectiveness testing of management's internal controls in sales process as well as analysis of identified control exceptions and their root cause.</li> <li>On a sample basis, an analysis of current sales contracts and evaluation of appropriateness of recognised revenue and its timing.</li> <li>Examined invoice samples with various shipping terms to ensure that revenue has been recognised appropriately.</li> </ul>
4.	<p><b>Carrying value of Property, Plant and Equipment, Right of use assets, Other Intangible assets (including Capital work-in-progress and Intangible Assets under Development)</b></p> <p><b>(Refer Note No. 2.01A, 2.01B, 2.01C, 2.03)</b></p> <p>Property, plant and equipment, right of use assets, capital work-in-progress (CWIP), other intangible assets and Intangible assets under development represent significant balances recorded in the statement of financial position in the Standalone Financial Statements.</p> <p>The evaluation of the recoverable amount of these assets requires significant judgement in determining the key assumptions supporting the expected future cash flows of the business and the utilisation of the relevant assets including impairment provisions related to the assets.</p> <p>There are a number of areas where management judgement impacts the carrying value of property, plant and equipment, intangible assets and their respective depreciation profiles. These include the decision to capitalise or expense costs; the asset life review including the impact of changes in the Company's strategy; and the timeliness of capitalisation, determination or the measurement and recognition criteria for assets retired from active use.</p>	<p>Our audit procedures relating to the carrying value of property, plant and equipment, right of use assets, other intangible assets (including and capital work-in-progress and intangible assets under development) included the following:</p> <ul style="list-style-type: none"> <li>We evaluated the assumptions made by management in the determination of carrying values and useful lives to ensure that these are consistent with the principles of Indian Accounting Standards (Ind AS) 16 Property, Plant and Equipment and Ind AS 38 Intangible Assets.</li> <li>We compared the useful lives of each class of asset in the current year to the previous year to determine whether there were any significant changes in the useful lives of assets, and considered the reasonableness of changes based on our knowledge of the business and the industry.</li> <li>We assessed whether indicators of impairment existed as at 31st March, 2023 based on our knowledge of the business and the industry and wherever required the provision of impairment of assets/ CWIP were reviewed.</li> <li>We tested the controls in place over the property, plant and equipment and intangible assets, evaluated the appropriateness of capitalisation policies, performed tests of details on costs capitalised and assessed the timeliness of capitalisation including de-capitalisation of assets retired from active use and the application of the asset life.</li> </ul> <p>Based on the above procedures, we found management's assessment in determining the carrying value of the property, plant and equipment and intangible assets are to be reasonable.</p>

#### Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility and Sustainability

Report, Report on CSR Activities, Corporate Governance and Shareholders Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial

Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action, if required. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

As part of an audit in accordance with Standards on Auditing ("SAs"), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or

error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report

because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 'A'**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. In terms of Section 143(5) of the Companies Act, 2013, we give in **Annexure 'B'** a statement on the directions issued under the aforesaid section by the Comptroller and Auditor General of India.
3. As required by Section 143 (3) of the Companies Act, 2013 we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Standalone Financial Statements;
  - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Standalone Financial Statements have been kept by the Company so far as it appears from our examination of those books;
  - c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of the Standalone Financial Statements;
  - d) In our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;
  - e) Being a Government Company, pursuant to the Notification No. GSR 463(E) dated 5th June 2015 issued by Ministry of Corporate Affairs, Government of India, provisions of sub-section (2) of Section 164 of the Companies Act, 2013, are not applicable to the Company.
  - f) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure 'C'**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Standalone Financial Statements.
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
 

The provision of Section 197 read with Schedule V of the Act, relating to managerial remuneration is not applicable to the Company by virtue of Notification No. G.S.R. 463(E) dated 05.06.2015 issued by the Ministry of Corporate Affairs, Govt. of India; and
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our

opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements - Refer Note 2.37 to the Standalone Financial Statements.
- ii. As explained to us, the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. [a] The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether,
  - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or
  - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 [b] The management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether,
  - directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or
  - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
 [c] Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The dividend declared / paid during the year by the company is in compliance with Section 123 of the Companies Act, 2013.

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

**Place:** Ahmedabad  
**Date:** 30/05/2023  
**UDIN:** 23076727BHANLJ4907



# ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

**(Referred to in Para 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Gujarat Mineral Development Corporation Limited of even date)**

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's property, plant and equipment (PPE), right-of-use (ROU) assets and intangible assets:

a. (A) The company has maintained proper records showing full particulars, including quantitative details and situation of its PPE and relevant details of ROU assets.

(B) The company has maintained proper records showing full particulars of its intangible assets.

b. The Company has a programme of physical verification of its PPE by which PPE are verified once every three years, the frequency of which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this programme, PPE were verified as on 31st March, 2021.

During FY 2022-23 the physical verification of PPE of its Akrimota Thermal Power Project had been conducted only. Discrepancies which were noticed on such verification were properly dealt with in the books of accounts. As per information and explanations given to us physical verification of remaining PPEs will be conducted in next financial year.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee), disclosed in the financial statements included under PPE are held in the name of the Company as at the balance sheet date.

d. According to the information and explanations given to us and on the basis of our examination of the record of the company, the company has not revalued its PPE (including ROU assets) or intangible assets or both during the year.

e. According to the information and explanations given to us and on the basis of our examination of the record of the company, any proceedings have not been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. In respect of Inventory and Working Capital Limits

a. (i) The physical verification of inventory has been conducted at reasonable intervals by the Management.

(ii) The coverage and procedure of physical

verification of inventory followed by the management is reasonable, adequate and appropriate in relation to the size of company and the nature of its business.

(iii) The company has maintained proper records of inventory. The discrepancies noticed on such verification between the physical stocks and book stocks were not material for each class of inventory and the same have been properly dealt with in the books of accounts.

b. The company has been sanctioned working capital limits in excess of five crore rupees but the company has not availed the said limit during the year, in aggregate, from banks or financial institutions on the basis of security of current assets.

iii. According to the information and explanations given to us and on the basis of our examination of the record of the company during the year, the company has not made investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, requirement of paragraph 3 (iii) of the order is not applicable to the company.

iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with as applicable.

v. The company has not accepted any deposits or amounts which are deemed to be deposits during the year as per the directives issued by the Reserve Bank of India and within the meaning of the provisions of sections 73 to 76 and other relevant provisions of the Companies Act, 2013 and the rules framed there under, where applicable. Thus, of paragraph 3(v) of the order is not applicable to the company.

vi. In pursuant to the order made by the Central Government for the maintenance of cost records under sub section (1) of section 148 of the Companies Act, 2013, the company has made and maintained the prescribed accounts and records.

vii. In respect of statutory dues

a. According to the information and explanations given to us, and on the basis of our examination, the company is generally regular in depositing undisputed statutory dues including provident fund, Investor Education and Protection Fund, Employee's State Insurance, Income Tax, Goods and Services Tax, Sales Tax / Central Sales Tax, Service Tax, Duty of Excise, Duty of Customs, Value Added Tax, Cess and any other statutory dues with appropriate authorities.

b. The details of excise duty, service tax, income tax and Central Sales Tax/VAT not deposited on account of dispute are as under:

Name of Statute	Nature of the Dues	Period to which the amount related	Amount (₹ In Lakh)	Forum where dispute is pending
Commercial Tax	Sales Tax/VAT	1995-96	98.92	Decided by Appellate Tribunal, effect giving order pending
Commercial Tax	Sales Tax/VAT	1997-98	2.45	Decided by Appellate Tribunal, effect giving order pending
Commercial Tax	Central Sales Tax	1997-98	4.26	Decided by Appellate Tribunal, effect giving order pending
Central Excise Act, 1944	Excise	2011-12	450.46	Appellate Authority / Adjudicating Level
Service Tax	Service Tax	Dec -15 to Aug - 16	0.32	Appellate Tribunal
Service Tax	Service Tax	2018-19	621.08	Appellate Authority / Adjudicating Level
Service Tax	Service Tax	2018-19 & 2019-20	509.78	Appellate Authority / Adjudicating Level
Income Tax Act, 1961	Income Tax	A.Y. 2012-13	189.71	CIT (A) & Rectification Request u/s 154 filed
Income Tax Act, 1961	Income Tax	A.Y. 2013-14	1,457.06	Gujarat High Court
Income Tax Act, 1961	Income Tax	A.Y. 2015-16	1,707.49	CIT (A) & Rectification Request u/s 154 filed
Income Tax Act, 1961	Income Tax	A.Y. 2018-19	1,929.03	CIT (A)
Income Tax Act, 1961	Income Tax	A.Y. 2020-21	4,024.97	CIT (A)

- viii. According to the information and explanations given to us, and on the basis of our examination of the records of the company, no transactions were recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. There is no previously unrecorded income which has been properly recorded in the books of account during the year.
- ix. The Company does not have any loans or borrowings from any financial institutions, banks, government or debenture holders during the year. Thus, the paragraph 3(ix) of the order is not applicable to the company.
- x. a. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under paragraph 3(x)(a) of the Order is not applicable.
- b. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under paragraph 3(x)(b) of the Order is not applicable.
- xi. a. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- b. There is no Audit Report in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 has been filed by the auditors with Central Government in terms of provisions of sub section 12 of Section 143 of the Companies Act with the Central Government during the year and up to the date of this report.
- c. According to the information and explanations given to us, there is no whistle blower complaint has been received by the company during the year.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3 (xii) (a), (b) and (c) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the Standalone Financial Statements etc. as required by the applicable Indian Accounting Standards.
- xiv. a. In our opinion, the Company has an Internal Audit system commensurate with the size and nature of its business.
- b. We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv. According to the information and explanations given to us and based on our examination of the records, the Company has not entered into any non-cash transactions with any director or persons connected with him as specified in Section 192 of the Act.
- xvi. According to the information and explanation given to us, the Company is not required to be registered u/s 45-IA of Reserve Bank of India Act, 1934. Accordingly, provision of paragraph 3(xvi) of the Order is not applicable to the Company.
- xvii. According to the information and explanations given to us, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has not been any resignation of the statutory auditors during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the

financial statements, Plans of the Board of Directors and management, we are of the opinion that no material uncertainty exists as on the date of the audit report, that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. a. According to information and explanation given to us, the company has spent the entire amount hence there is no unspent amount which is required to be transferred to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second

proviso to sub-section (5) of section 135 of the said Act. Accordingly, reporting under paragraph 3(xx)(a) of the Order is not applicable for the year.

- b. There is no such amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, which has been required to be transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

**Place:** Ahmedabad

**Date:** 30/05/2023

**UDIN:** 23076727BHANLJ4907

# ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Para '2' under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Gujarat Mineral Development Corporation Limited of even date)

In continuation of our Independent Auditor's Report on Standalone Financial Statements of Gujarat Mineral Development Corporation Ltd ("The Company") dated 30th May, 2023, we have reported on the Directions and Sub-directions under section 143(5) of the Companies Act, 2013 applicable for the year 2022-23 as under:

## PART - I

### Directions under Section 143(5) of Companies Act 2013 Applicable for the year 2022-23

Sr. No.	Directions/Questions u/s 143(5)	Action Taken by Gujarat Mineral Development Corporation Ltd.	Impact on Accounts and Financials
1	Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	Yes, the Company has Oracle based composite ERP System covering all the departments of the company from where accounting transactions are processed. We have not come across any case, where accounting transactions are processed outside ERP. Therefore, there is no financial implication on the integrity of the accounts.	No impact
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a Government Company, then this direction is also applicable for statutory auditor of lender Company).	The company has no borrowing. Therefore, there is no restructuring of an existing loan or cases of waiver/ write off of debts/loans/ interest etc., made by a lender to the company due to company's inability to repay the loan.	No impact
3	Whether funds (grants/subsidy etc.) received /receivable for specific schemes from Central/State Government or its agencies were properly accounted for/utilised as per its term and conditions? List the cases of deviation.	Yes, funds (grants/subsidy etc.) received/ receivable for specific scheme from Central/ State Government or its agencies were properly accounted for/ utilised as per its terms and conditions.	No impact

Place: Ahmedabad  
Date: 30/05/2023

UDIN: 23076727BHANLJ4907

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727



**PART - II****Sector-Specific Sub-directions under section 143(5) of Companies Act, 2013**

<b>Sr. No.</b>	<b>Sub Directions issued/Questions u/s 143(5)</b>	<b>Action Taken by Gujarat Mineral Development Corporation Ltd.</b>	<b>Impact on Accounts and Financials</b>
<b>Manufacturing Sector</b>			
<b>Mining</b>			
1	Whether the company has taken adequate measures to reduce the adverse effect on environment as per established norms and taken up adequate measures for the relief and rehabilitation of displaced people.	According to the information and explanation given to us, the Company is obtaining environmental pollution monitoring report periodically from outside agency for each project to reduce/monitor the adverse effect on environment.  No Major Displacement/Rehabilitation has been taken at any project of the company for the year 2022-23. (Please note that we are not technical expert)	No impact
2	Whether the Company had obtained the requisite statutory compliances that was required under mining and environmental rules and regulations?	As per the information and explanation given to us, the Company has obtained necessary consents from GPCB for mining projects.	No impact
3	Whether overburden removal from mines and backfilling of mines are commensurate with the mining activity?	As informed to us, in respect of lignite projects overburden removal from mines and backfilling of mines are commensurate with the mining activity as per submitted/ approved/prepared mine closure plan. (Please note that we are not technical expert)	No Impact
4	Whether the Company has disbanded and discontinued mines, if so, the payment of corresponding dead rent thereagainst may be verified.	As informed to us, the Company has discontinued its Panandhro mine due to exhaust of lignite. Dead rent of ₹ 68.76 lakh paid during the year for above mine.	Not Applicable
5	Whether the Company's financial statements had properly accounted for the effect of Rehabilitation Activity and Mine Closure Plan?	The expenditure on Rehabilitation Activity and for Mine Closure is properly accounted in the books of account of the Company, as per the policy adopted in this behalf.	No impact

Sr. No.	Sub Directions issued/Questions u/s 143(5)	Action Taken by Gujarat Mineral Development Corporation Ltd.	Impact on Accounts and Financials
<b>Power Sector</b>			
<b>Generation</b>			
1	In the cases of Thermal Power Projects, compliance of the various Pollution Control Acts and the impact thereof including utilisation and disposal of ash and the policy of the company in this regard, may be checked and commented upon.	As per the information and explanation provided to us, the Company has made compliance of various Pollution Control Acts.  In respect of utilisation and disposal of ash, generally the Company is using it in backfilling of mine in Panandhro project.	No impact
2	Has the company entered into revenue sharing agreements with private parties for extraction of coal at pitheads and it adequately protects the financial interest of the company?	As informed to us, the Company has not entered into revenue sharing agreements with private parties for extraction of coal at pitheads.	Not Applicable
3	Does the company have a proper system for reconciliation of quantity/quality of coal ordered and received and whether grade of coal/moisture and demurrage etc., are properly recorded in the books of accounts?	Company does not purchase coal from the outside parties. However, as informed to us, the Company is having a system in ERP for reconciliation of quantity ordered and received and Grade of coal/ moisture and demurrage etc. are recorded in the books of account on the basis of Test Certificate received from the laboratory.  (Please note that we are not technical experts).	No impact
4	How much share of free power was due to the State Government and whether the same was calculated as per the agreed terms and depicted in the accounts as per accepted accounting norms?	The power is sold to Government controlled entity and the same is calculated as per terms agreed in Power Purchase Agreement (PPA).	No impact
5	In the case of Hydroelectric Projects, the water discharge is as per policy/guidelines issued by the State Government to maintain biodiversity. For not maintaining it penalty paid/payable may be reported.	As informed to us, no hydroelectric Project is carried out by Company.	Not Applicable

**Place:** Ahmedabad  
**Date:** 30/05/2023

**UDIN:** 23076727BHANLJ4907

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

## ANNEXURE 'C' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Para '3(f)' under 'Report on Other Legal and Regulatory Requirements' section of our report to the Member of Gujarat Mineral Development Corporation Limited of even date)

**Report on the Internal Financial Controls with reference to Standalone Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **Gujarat Mineral Development Corporation Limited** ("the Company") as of 31st March, 2023, in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls with reference to Standalone Financial Statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Standalone Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Standalone Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Standalone Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal Financial Controls with reference to Standalone Financial Statements and their operating effectiveness.

Our audit of Internal Financial Controls with reference to Standalone Financial Statements included obtaining an understanding of such Internal Financial Controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Standalone

Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**Place:** Ahmedabad  
**Date:** 30/05/2023

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

**UDIN:** 23076727BHANLJ4907

# STANDALONE BALANCE SHEET

## AS AT 31ST MARCH, 2023

(₹ in Lakh)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
<b>I ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment	2.01A	1,03,993.49	1,08,286.08
(b) Right of Use Assets	2.01B	862.62	915.41
(c) Capital Work-In-Progress	2.01C	1,156.49	1,159.97
(d) Investment Properties	2.02	8,687.53	8,811.31
(e) Other Intangible Assets	2.03A	31,544.39	32,824.23
(f) Intangible Assets under Development	2.03B	1,145.34	1,132.70
(g) Financial Assets			
(i) Investment in Associates and Joint Ventures	2.04	891.37	891.37
(ii) Other Investments	2.05	47,026.17	57,814.42
(iii) Loans	2.06	573.99	637.78
(iv) Other Financial Assets	2.07	2,24,426.83	1,59,156.50
(h) Other Non-Current Assets	2.08	68,440.68	49,625.98
<b>Total Non-Current Assets</b>		<b>4,88,748.90</b>	<b>4,21,255.75</b>
<b>2 Current Assets</b>			
(a) Inventories	2.09	10,698.12	8,980.81
(b) Financial Assets			
(i) Trade Receivables	2.10	18,897.98	20,491.97
(ii) Cash and Cash Equivalents	2.11A	5,102.01	4,263.48
(iii) Bank Balances other than (ii) above	2.11B	2,460.17	2,352.65
(iv) Loans	2.12	299.58	302.95
(v) Other Financial Assets	2.13	1,41,435.76	1,13,334.10
(c) Other Current Assets	2.14	20,547.36	13,563.16
<b>Total Current Assets</b>		<b>1,99,440.98</b>	<b>1,63,289.12</b>
Assets Classified as held for Sale	2.15	4.67	4.95
<b>TOTAL ASSETS</b>		<b>6,88,194.55</b>	<b>5,84,549.82</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share Capital	2.16	6,360.00	6,360.00
(b) Other Equity	2.17	5,69,581.18	4,72,238.03
<b>Total Equity</b>		<b>5,75,941.18</b>	<b>4,78,598.03</b>
<b>2 Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Lease Liabilities	2.18A	48.71	27.01
(ii) Other Financial Liabilities	2.18B	294.74	167.78
(b) Provisions	2.19	56,178.10	57,123.56
(c) Deferred Tax Liabilities (Net)	2.20	5,071.46	4,918.84
(d) Other Non-Current Liabilities	2.21	1,284.19	1,531.07
<b>Total Non-Current Liabilities</b>		<b>62,877.20</b>	<b>63,768.26</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Lease Liabilities	2.22A	0.77	28.18
(ii) Trade Payables	2.22B		
A. Total Outstanding Dues of Micro Enterprises and Small Enterprises		-	-
B. Total Outstanding Dues of Creditors Other Than Micro Enterprise and Small Enterprise		20,328.79	20,891.06
(iii) Other Financial Liabilities	2.23	16,536.34	15,628.18
(b) Provisions	2.24	2,548.54	1,192.83
(c) Other Current Liabilities	2.25	9,961.73	4,443.28
<b>Total Current Liabilities</b>		<b>49,376.17</b>	<b>42,183.53</b>
<b>Total Liabilities</b>		<b>1,12,253.37</b>	<b>1,05,951.79</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,88,194.55</b>	<b>5,84,549.82</b>
Significant Accounting Policies	1		
The accompanying notes are integral part of the Standalone Financial Statements.			

As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
Place: Ahmedabad  
Date: 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

For and on behalf of the Board of Directors,

**Roopwanti Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

Place: Ahmedabad  
Date: 30th May, 2023



## STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

(₹ in Lakh)

Particulars	Note No.	2022-23	2021-22
I Revenue from Operations	2.26	3,50,144.75	2,73,207.94
II Other Income	2.27	39,240.05	15,517.82
<b>III Total Income (I+II)</b>		<b>3,89,384.80</b>	<b>2,88,725.76</b>
<b>IV EXPENSES</b>			
Changes in inventories	2.28	(1,028.78)	605.80
Employee Benefit Expenses	2.29	15,845.39	13,289.05
Finance Costs	2.30	228.04	329.72
Depreciation and Amortisation Expenses	2.31	8,116.45	9,798.34
Other Expenses	2.32	2,00,506.52	1,87,007.69
<b>Total Expenses (IV)</b>		<b>2,23,667.62</b>	<b>2,11,030.60</b>
<b>V Profit before Tax (III-IV)</b>		<b>1,65,717.18</b>	<b>77,695.16</b>
<b>VI Tax Expenses:</b>	2.33		
Current Tax		43,249.14	19,584.41
Deferred Tax		(443.48)	12,913.71
Short provision of earlier years		1,663.99	675.96
<b>Total Tax Expenses (VI)</b>		<b>44,469.65</b>	<b>33,174.08</b>
<b>VII Profit for the Year (V-VI)</b>		<b>1,21,247.53</b>	<b>44,521.08</b>
<b>VIII Other Comprehensive Income</b>	2.34		
(i) Items that will not be reclassified to profit or loss		(9,634.23)	30,661.83
(a) Changes in fair value of equity instruments measured at fair value through other comprehensive income (FVTOCI)		(10,788.25)	29,508.28
(b) Remeasurement of post-employment benefit obligations		1,154.02	1,153.55
(ii) Income tax relating to items that will not be reclassified to profit or loss		(596.15)	(599.17)
<b>Total Other Comprehensive Income (VIII)</b>		<b>(10,230.38)</b>	<b>30,062.66</b>
<b>IX Total Comprehensive Income for the Year (Comprising Profit and Other Comprehensive Income for the Year) (VII+VIII)</b>		<b>1,11,017.15</b>	<b>74,583.74</b>
<b>Earnings per Equity Share (EPS) (Face Value of ₹ 2)</b>			
Basic (₹)	2.35	38.13	14.00
Diluted (₹)	2.35	38.13	14.00
Significant Accounting Policies	1		
The accompanying notes are integral part of the Standalone Financial Statements.			

As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
**Place:** Ahmedabad  
**Date:** 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

For and on behalf of the Board of Directors,

**Roopwant Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

**Place:** Ahmedabad  
**Date:** 30th May, 2023

## STANDALONE STATEMENT OF CHANGES IN EQUITY (SOCIE) FOR THE YEAR ENDED 31ST MARCH, 2023

### A. Equity Share Capital

As at 31-March-2023					(₹ in Lakh)
Particulars	Balance as at 01-Apr-22	Changes in Equity due to prior period errors	Restated Balance as at 01-Apr-22	Changes in equity share capital during the current year	Balance as at 31-Mar-23
31,80,00,000 Equity Shares of ₹ 2 each	6,360.00	-	6,360.00	-	6,360.00

As at 31-March-2022					(₹ in Lakh)
Particulars	Balance as at 01-Apr-21	Changes in Equity due to prior period errors	Restated Balance as at 01-Apr-21	Changes in equity share capital during the current year	Balance as at 31-Mar-22
31,80,00,000 Equity Shares of ₹ 2 each	6,360.00	-	6,360.00	-	6,360.00

### B. Other Equity

Particulars	Reserves & Surplus		Equity Instruments through Other Comprehensive Income	Total Other Equity
	General Reserve	Retained Earnings		
Balance as at 31st March, 2021	2,71,928.96	1,08,421.47	16,548.08	3,96,898.51
Prior period errors*	-	1,391.78	-	1,391.78
Restated balance at the beginning of the reporting period (a)	2,71,928.96	1,09,813.25	16,548.08	3,98,290.29
Profit for the year	-	44,521.08	-	44,521.08
Other comprehensive income for the year	-	750.45	29,312.21	30,062.66
Total comprehensive income for the year (b)	-	45,271.53	29,312.21	74,583.74
Dividend (c)	-	(636.00)	-	(636.00)
Balance as at 31st March, 2022 (a+b+c)	2,71,928.96	1,54,448.78	45,860.29	4,72,238.03
Balance as at 1st April, 2022 (d)	2,71,928.96	1,54,448.78	45,860.29	4,72,238.03
Profit for the year	-	1,21,247.53	-	1,21,247.53
Other comprehensive income for the year	-	863.55	(11,093.93)	(10,230.38)
Total comprehensive income for the year (e)	-	1,22,111.08	(11,093.93)	1,11,017.15
Dividend (f)	-	(13,674.00)	-	(13,674.00)
Balance as at 31st March, 2023 (d+e+f)	2,71,928.96	2,62,885.86	34,766.36	5,69,581.18

\*Impact of adjustments on account of prior period items has been explained in note number 2.48.

#### As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
Place: Ahmedabad  
Date: 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

#### For and on behalf of the Board of Directors,

**Roopwanti Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

Place: Ahmedabad  
Date: 30th May, 2023

# STANDALONE STATEMENT OF CASH FLOW

## FOR THE YEAR ENDED 31ST MARCH, 2023

(₹ in Lakh)

Particulars	2022-23	2021-22
<b>Cash Flow from Operating Activities</b>		
Profit Before Tax	1,65,717.18	77,695.16
Adjustments for:		
Depreciation and Amortisation Expenses	8,116.45	9,798.34
Finance Cost	227.91	213.21
Interest from Banks and Corporates	(13,871.57)	(8,850.67)
Dividend Income	(1,092.43)	(991.88)
Net gain on Sale of Fixed Assets	(16.34)	(33.94)
Excess Provision of Earlier Years Written Back	(201.40)	(171.61)
Assets/sundry balance/stores written off/(written back)	(163.17)	(160.13)
Prior Period Adjustment	-	1,391.78
Interest on Income Tax	(18,147.02)	-
<b>Operating profit before working capital changes:</b>	<b>1,40,569.61</b>	<b>78,890.26</b>
Adjustments for:		
Trade and Other Receivables	(7,142.85)	(20,219.08)
Inventories	(1,554.35)	1,028.40
Trade and Other Payables	6,168.95	10,857.13
<b>Cash generated from Operations</b>	<b>1,38,041.36</b>	<b>70,556.71</b>
Taxes Paid	(44,651.73)	(22,226.50)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>93,389.63</b>	<b>48,330.21</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Items of Property, Plant and Equipment, Investment Properties and Intangible Items	(2,387.55)	(3,910.55)
Proceeds from Sale of Property, Plant and Equipment	33.79	47.72
Deposits (placed) / matured (Net)	(86,942.74)	(72,069.76)
Interest from Banks and Corporates	9,379.59	7,404.08
Dividend Income	1,092.43	991.88
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(78,824.48)</b>	<b>(67,536.63)</b>
<b>Cash Flow from Financing Activities</b>		
Repayment of Lease Liabilities	(52.62)	(32.14)
Dividend paid	(13,674.00)	(636.00)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(13,726.62)</b>	<b>(668.14)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)</b>	<b>838.53</b>	<b>(19,874.56)</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>4,263.48</b>	<b>24,138.04</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>5,102.01</b>	<b>4,263.48</b>
<b>Notes to Statement of Cash Flow</b>		
1. Cash and cash equivalent includes -		
Cash and Cheques on Hand	-	-
Balances with Banks		
in Current Accounts	1,502.01	1,398.48
in Deposit Accounts (original maturity for less than three months)	-	65.00
Deposits with financial institutions	3,600.00	2,800.00
	<b>5,102.01</b>	<b>4,263.48</b>

2. Corresponding figures of the previous year have been re-grouped / re-arranged / re-classified / restated and revised, wherever necessary, for rounding off to nearest lakh and/or to make them comparable with the figures of the current year.

3. The Cash Flow Statement has been prepared under the 'Indirect Method' as per Ind AS 7.

### As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
Place: Ahmedabad  
Date: 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

### For and on behalf of the Board of Directors,

**Roopwant Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

Place: Ahmedabad  
Date: 30th May, 2023

# Notes to financial statements for the year ended 31st March, 2023

## Note 1: SIGNIFICANT ACCOUNTING POLICIES

This note provides list of the significant accounting policies applied in the preparation of these Standalone Financial Statements.

### (a) Basis of preparation

#### (i) Statement of compliance with Ind AS

The Standalone Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.

#### (ii) Historical cost convention

The financial statements are prepared on accrual basis of accounting under historical cost convention in accordance with generally accepted accounting principles in India and the relevant provisions of the Act including Indian Accounting Standards notified there under, except for the following where the fair valuation have been carried out in accordance with the requirements of respective Ind AS:

- Investments in equity instruments;
- Non-current assets held for sale;
- Employee defined benefit plans - plan assets; and
- Leases measurements that have some similarities to fair value but are not fair value.

#### Prior period/pre-paid items:

Items exceeding the materiality determined by the management (₹50,000) in each case are accounted retrospectively by restating the figures of relevant accounting periods. Other items are accounted in the year in which they arise.

#### (iii) Use of estimates and judgements

The preparation and presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of the financial statements. The actual outcome may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are accounted prospectively.

This policy provides an overview of the areas that involved judgement and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial

statements.

Information about assumptions, estimation and uncertainties that have a significant risk of resulting in a material adjustment within the next financial year are included in the following notes:

Note 2.02 - Fair valuation of Investment Properties.

Note 2.15 - Fair valuation of Non-Current Assets Held For Sale.

Note 2.19 / 2.37 - Provisions and Contingent Liabilities.

Note 2.20 - Current / Deferred tax liabilities.

Note 2.24 - Measurement of employee defined benefit liabilities.

Note 2.42 - Impairment of items of property, plant and equipment and other assets.

Note 2.45 - Impairment of financial assets (including expected credit losses for receivables).

Note 2.45 - Fair valuation of investments.

Principles of fair value measurement have been provided in note (l) of the significant accounting policies.

#### (iv) Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current / non-current classification as per the requirements of Ind AS compliant Schedule III to the Act.

### (b) Borrowing costs

Borrowing costs attributable during the acquisition or construction of qualifying assets are capitalised as part of the cost of the assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

### (c) Property, Plant and Equipment (PPE)

Freehold land is carried at historical cost. All other items of PPE are stated at historical cost of acquisition/construction (net of recoverable taxes) less accumulated depreciation and impairment losses, if any.

Historical cost includes expenditure that is directly attributable to the acquisition as well as construction/installation of the items but excludes cost of fencing in lignite mines projects. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred. Rehabilitation and resettlement expenses incurred after initial acquisition of the assets are expensed to profit or loss in the year in which they are incurred.

Machinery spares for Generating Units, Power Station and Switchyard, etc. either procured along with the equipment or subsequently are capitalized in the asset's carrying



amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Capital Work-in-progress includes expenditure that is directly attributable to the acquisition/construction of assets, which are yet to be commissioned and project inventory and assets in transit.

An item of PPE is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is recognised in the Statement of Profit and Loss.

Un-serviceable/worn out plant and equipment, vehicles and other assets of the Company are written off from the books of account to the extent of 95% of their cost after getting approval of appropriate authorities. The same are stated at the lower of their net book value or net realizable value.

Item of PPE received by the Company at free of cost from parties other than government are stated at nominal cost.

#### **(d) Investment properties**

Investment properties comprise freehold land and building (including properties under construction) that are held for rental yield and/or capital appreciation.

Investment property is measured initially at its cost, including related transaction costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred.

#### **(e) Intangible assets**

Intangible assets are measured on initial recognition at cost (net of recoverable taxes, if any). If payment for an intangible asset is deferred beyond normal credit terms, its cost is the cash price equivalent. Subsequently, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

The costs of mining leases, which include the costs of acquiring mineral rights, are capitalised as item of intangible assets under the head 'Mining Rights' in the year in which they are incurred. Pre-operative Expenses of Mines / Mining Projects under implementation incurred up to the date of commencement of the production on commercial basis are written off to the Statement of Profit and Loss in the year in which they are incurred.

#### **(f) Depreciation and amortisation methods estimated useful lives and residual values.**

##### **(i) Items of PPE and Investment Properties**

Depreciation is charged on Straight Line Method (SLM) based on the useful life of the asset prescribed in Schedule II to the Act. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at

the end of each reporting date.

Depreciation on items of PPE acquired / disposed of during the year is provided on pro-rata basis with reference to the date of addition / disposal.

Investment properties are depreciated on SLM based on the useful lives of the Assets prescribed in Schedule II to the Act.

Low value items which are in the nature of assets (excluding immovable assets) and valuing up to ₹ 5,000 are not capitalised and charged off to Statement of Profit and Loss in the year of acquisition.

##### **(ii) Intangible assets**

Intangible assets with finite lives are amortised over their useful life and assessed for impairment whenever there is an indication that the item of intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date.

Intangible assets are amortised on SLM based on the useful lives determined based on technical evaluation done by the management except mining rights which are amortised using a unit-of-production method based on the data available with the Company as regards extraction of the minerals as compared to the technical estimation of mineable mineral reserves as mentioned in the submitted / approved mine closure plan. Capitalised mining rights are amortised once commercial production commences.

#### **(g) Impairment of non-financial assets**

The PPE and Intangible assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, the assets are grouped at the lowest levels for which there are separately identifiable cash flows which are largely independent of the cash inflows from other assets or groups of assets [cash generating units]. Non-financial assets other than Goodwill that suffered an impairment loss are reviewed for possible reversal of impairment at the end of each reporting period. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Full provision is made on plant and machinery which is lying in capital work in progress for more than ten years and has not been put to use.

#### **(h) Leases**

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a definite period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

(i) the contract involves the use of identified asset.

- (ii) the Company has substantially all of the economic benefits from the use of the asset through the period of lease, and
- (iii) the Company has right to direct the use of the asset.

### Lease accounting

#### As a lessee

The Company recognises a right-of-use (ROU) asset and a lease liability at the lease commencement date. The ROU asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the site on which it is located, less any lease incentives received.

Certain lease arrangements include the option to extend or terminate the lease before the end of the lease term. The ROU assets and lease liabilities include these options when it is reasonably certain that the option will be exercised.

The ROU asset is subsequently depreciated using the SLM from the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term. The estimated useful lives of ROU assets are determined on the same basis as those of PPE.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

The lease liability is subsequently measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if Company changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the ROU asset or is recorded in profit or loss if the carrying amount of the ROU asset has been reduced to zero.

Lease payments have been classified as financing activities.

The Company has elected not to recognise ROU assets and lease liabilities for short-term leases that have a lease term of less than or equal to 12 months with no purchase option and assets with low value leases. The Company recognises the lease payments associated with these leases as an expense in Statement of Profit and Loss over the lease term. The related cash flows are classified as operating activities.

#### As a lessor

Leases for which the Company is a lessor is classified as finance or operating leases. When the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Lease income from operating leases where the Company is a lessor is recognised in income on a straight-line basis over

the lease term.

### Adoption of Ind AS 116

The definition of a lease under Ind AS 116 is applied only to contracts entered into or changed on or after 1st April 2019. The Company has applied accounting under Ind AS 116 also to contracts that were previously identified as leases under Ind AS 17.

#### (i) Non-current assets held for sale and discontinued operations

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits, financial assets and contractual rights under insurance contracts, which are specifically exempt from this requirement.

Non-current assets are not depreciated or amortised while they are classified as held for sale. Non-current assets classified as held for sale are presented separately from the other assets in the Balance Sheet.

A discontinued operation is a component of the Company that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale. The results of discontinued operations are presented separately in the Statement of Profit and Loss.

#### (j) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

#### Financial assets

##### Initial recognition

A financial asset is recognised in the Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

##### Initial measurement

At initial recognition, the Company measures a financial asset (which is not measured at fair value) through profit or loss at its fair value plus or minus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

##### Subsequent measurement

For the purpose of subsequent measurement, financial assets are classified into:

- A. Financial assets measured at amortised cost;
- B. Financial assets measured at fair value through profit or loss (FVTPL); and
- C. Financial assets measured at fair value through other comprehensive income (FVTOCI).

The Company classifies its financial assets in the above-mentioned categories based on:

- A. The Company's business model for managing the financial assets, and
- B. The contractual cash flows' characteristics of the financial asset.

A financial asset is measured at amortised cost if both of the following conditions are met:

- A. The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and
- B. The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Amortised cost of a financial asset or financial liability means the amount at which the financial asset or financial liability is measured at initial recognition minus the principal repayments, plus or minus the cumulative amortisation using the effective interest rate (EIR) method of any difference between that initial amount and the maturity amount and, for financial assets, adjusted for any loss allowance.

Financial assets are subsequently measured at amortised cost using the EIR method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income through profit or loss. The losses arising from impairment are recognised through profit or loss.

A financial asset is measured at FVTOCI if both of the following conditions are met:

- A. The financial asset is held within a business model whose objective is achieved by both collecting the contractual cash flows and selling financial assets and
- B. The asset's contractual cash flows represent SPPI.

A financial asset is measured at FVTPL unless it is measured at amortised cost or at FVTOCI. In addition, the Company may elect to designate a financial asset, which otherwise meets amortised cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

#### Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for impairment.

#### Equity instruments

All equity investments within the scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present subsequent changes in the FVTOCI. The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the Other Comprehensive Income (OCI). On sale of investments, cumulative gain or loss is recognised in OCI and the amount is not reclassified to profit or loss. Equity instruments included within the FVTPL category are measured at fair value with all changes recognised through Profit or Loss.

The company has elected to measure its equity instruments through FVTOCI.

#### Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's Balance Sheet) when:

- A. The contractual rights to the cash flows from the financial asset have expired, or
- B. The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either
  - i) The Company has transferred substantially all the risks and rewards of the asset, or
  - ii) The Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

#### Impairment of financial assets

The Company assesses impairment based on expected credit loss (ECL) model to the following:

- A. Financial assets measured at amortised cost
- B. Financial assets measured at FVTOCI

ECLs are measured through a loss allowance at an amount equal to:

- A. The 12-months ECLs (ECLs that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or
- B. Full time ECLs (ECLs that result from all possible default events over the life of the financial instrument).

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. It recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

The Company uses a provision matrix to determine impairment loss allowance for trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines whether there

has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-months ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the Company reverts to recognising impairment loss allowance based on 12-months ECL.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss. The Balance Sheet presentation for various financial instruments is described below:

- A. Financial assets measured as at amortised cost and contractual revenue receivables minus ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the Balance Sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.
- B. Financial assets measured at FVTOCI - Since financial assets are already reflected at fair value, impairment allowance is not further reduced from its value. Rather, ECL amount is presented as accumulated impairment amount in the OCI.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

## Financial Liabilities

### Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequently, all financial liabilities are measured at amortised cost or at FVTPL. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

### Subsequent measurement

- A. Financial liabilities measured at amortised cost
- B. Financial liabilities subsequently measured at FVTPL

Financial liabilities at FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVTPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised through profit or loss.

Financial liabilities designated upon initial recognition at FVTPL are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. These gains/ losses are not subsequently transferred to Profit or loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of Profit and Loss. The Company has not designated any financial liability as at

FVTPL.

### Trade and other payables

These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at fair value and subsequently measured at amortised cost using the EIR method.

### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another such liability from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

### (k) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet when, and only when, there is a legally enforceable right to offset the recognised amount and there is intention either to settle on net basis or to realise the assets and to settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or counterparty.

### (l) Fair value measurement

The Company measures certain financial instruments at fair value at each Balance Sheet date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- A. In the principal market for the asset or liability, or
- B. In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the Standalone Financial Statements are categorised within the fair value hierarchy, described as under, based on the lowest level input that is significant to the fair value measurement as a whole:

- A. Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- B. Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- C. Level 3 - Valuation techniques for which the lowest level



input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the Standalone Financial Statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

This note summarises the accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- A. Note 2.02 - Fair valuation of investment properties.
- B. Note 2.15 - Fair valuation of non-current assets held for sale.
- C. Note 2.24 - Measurement of employee defined benefit obligations.
- D. Note 2.45 - Disclosures for valuation methods, significant estimates and assumptions.
- E. Note 2.45 - Quantitative disclosures of fair value measurement hierarchy.
- F. Note 2.45 - Financial instruments (including those carried at amortised cost)
- G. Note 2.45 - Fair valuation of investments.

#### **(m) Inventories**

Stores, chemicals, spares, fuel and loose tools are valued at cost. Cost is ascertained on weighted average method.

Raw materials, mined ore, goods-in-process and finished products are valued at lower of total cost incurred at respective project or net realisable value item-wise. Cost is ascertained on First In First Out basis. Further, the Company does not value the stock of by-products lying at various project sites.

Spares (not meeting the definition of PPE) are accounted as inventory and expensed to the Statement of Profit and Loss when issued for consumption.

#### **(n) Employee benefits**

##### **(i) Short-term employee benefit obligations**

Liabilities for wages, salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related services are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are to be settled. The liabilities are presented as current employee benefit obligations in the Balance Sheet.

##### **(ii) Other long-term employee benefit obligations**

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months after the end of the period in which employees render the related service. They are therefore measured at the present value of expected future payments to be made in respect of services provided by employees up to the end of reporting period using the projected unit credit method. The benefits are discounted using the market yield at the end of reporting period that have terms approximating to the terms of related obligation. Remeasurement as a result of experience adjustments and changes in actuarial assumptions are recognised

in the Statement of Profit and Loss.

The obligations are presented as current liabilities in the Balance Sheet if the Company does not have unconditional right to defer settlement for at least 12 months after the reporting period, regardless of when the actual settlement is expected to occur.

Compensation paid to the legal heirs of deceased employee while in service is charged to Statement of Profit and Loss as and when the liability arises. The principal amount and interest thereon in respect of House Building Advance in case of deceased employee while in service is written off as and when intimation is received.

##### **(iii) Post-employment obligations**

The Company operates the following post-employment schemes:

- A. Defined benefit plans such as gratuity; and
- B. Defined contribution plan such as provident fund etc.

##### **Gratuity obligations**

The liability or asset recognised in the Balance Sheet in respect of defined benefit gratuity plans is present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligations is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expenses in the Statement of Profit and Loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in OCI. They are included in retained earnings in the Statement of Changes in Equity and in the Balance Sheet. Changes in present value of the defined benefit obligation resulting from plan amendment or curtailments are recognised immediately in profit or loss as past service cost.

##### **Provident Fund**

The Company pays provident fund contributions to GMDC Employees Provident Fund Trust. The Company contribution paid/payable during the year to Provident Fund is considered as defined contribution plan. The contribution paid/ payable under this plan is recognised in the Statement of Profit and Loss during the period in which the employee renders the services.

Reimbursement of provisions, losses and other related expenses to Provident Fund Trust are charged to the Statement of Profit and Loss as and when crystallised.

##### **(iv) Termination benefits**

Compensation to employees who have opted for retirement under the voluntary retirement scheme of the Company is charged to Statement of Profit and Loss in the year of separation.

**(o) Foreign currency transactions****(i) Functional and presentation currency**

Items included in the Standalone Financial Statements are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The Standalone Financial Statements are presented in Indian rupee (₹), which is the Company's functional and presentation currency.

**(ii) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the exchange rates at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the year-end exchange rates are generally recognised in profit or loss.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the Statement of Profit and Loss. All other foreign exchange gains and losses are presented in the Statement of Profit and Loss on a net basis within other income or other expenses.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

**(p) Revenue recognition**

Ind AS 115 specifies a uniform, five-step model for revenue recognition, which is generally to be applied to all contracts with customers. Revenue from contract with customer is recognised when control of goods or services are transferred to customer. Revenue is measured at the price which company expects to be entitled in exchange for those goods or service. Amounts disclosed as revenue are net of the amounts collected on behalf of third parties.

The Company recognizes revenue from sale of goods measured at the fair value of the consideration received or receivable, upon satisfaction of performance obligation which is at a point in time when control of the goods is transferred to the customer, generally on delivery of the goods. Depending on the terms of the contract, which differs from contract to contract, the goods are sold on a reasonable credit term. As per the terms of the contract, consideration that is variable, according to Ind AS 115, is estimated at contract inception and updated thereafter at each reporting date or until crystallisation of the amount.

Sales include amounts in respect of royalty, transportation, packing charges, generation-based incentives, GST compensatory cess, mine closure charges wherever applicable and other taxes or duties, if any, but excludes GST. Sales are reduced to the extent of the amount of cash discount.

The liquidated damage/penalty, if any, on capital contracts are generally determined on completion of contract and the same is recognised in the Statement of Profit and Loss. Liquidated damages/penalty on long-term revenue

contracts are determined at the end of one year from the date of award of contracts and the same is recognised in the Statement of Profit and Loss.

Revenues from service contracts priced on a time and material basis are recognised on satisfaction of performance obligation towards rendering of such services.

Insurance claims are recognised as and when received, as the final amount of such claims to be settled cannot be measured reliably.

In respect of power plants, Unscheduled Interchange (UI) Charges and Generation Based Incentives (GBI) are recognised as and when the same are received / incurred by the Company.

Interest income from a financial asset is recognised when it is probable that future economic benefit will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the EIR applicable, which is the rate that exactly discounts estimated future cash flows through the expected life of the financial asset to that asset's gross carrying amount on initial recognition.

Dividend income is accounted for when the right to receive the same is established, which is generally when the shareholders approve the dividend.

**(q) Government grants**

Grants from the Government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions.

Government grants relating to income are deferred and recognised in the Statement of Profit and Loss over the period necessary to match them with the costs that they are intended to compensate and presented within the other income.

Government grants relating to purchase/construction of items of PPE or investment properties are deducted from the cost of purchase/ construction in arriving at the carrying amount of the related asset in line with Ind AS 20.

**(r) Stripping Costs**

Expenditure incurred on removal of mine waste materials (overburden) necessary to extract the lignite reserves is referred to as stripping cost. The Company has to incur such expenses over the life of the mine as technically estimated.

In cases where, the company has awarded unit rate based contracts and/or in the contracts where payments are made based on actual stripping ratio, for overburden removal and lignite extraction, stripping cost is charged on technically evaluated average stripping ratio at each plot of mine after due adjustment for stripping activity on FIFO basis in the Statement of Profit & Loss under the head "Loading of lignite and over burden removal".

Balance amount in stripping activity adjustment account is shown in the Balance Sheet under the head "Other Non-Financial Assets/ Provision" as the case may be.

**(s) Taxation****Income Tax**

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on

the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

#### **Deferred tax**

Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in Standalone Financial Statements.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised, or the deferred income tax liability is settled. Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax are recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in OCI or directly in equity. In this case, the tax is also recognised in OCI or directly in equity, respectively. Any tax credit available is recognised as deferred tax asset to the extent that it is probable that future taxable profit will be available against which the unused tax credits can be utilised. The said asset is created by way of credit to the Statement of Profit and Loss and shown under the head deferred tax asset.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

The company considers on the Balance Sheet date whether it is probable that taxation authority will accept an uncertain tax position and based on the probability of likelihood of events company recognises additional tax liability.

#### **(t) Earnings per share**

##### **Basic earnings per share**

Basic earnings per share is calculated by dividing the profit attributable to owners of the Company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares

issued during the year and excluding treasury shares.

##### **Diluted earnings per share**

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after-income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

#### **(u) Provisions, contingent liabilities and contingent assets**

Provisions are recognised at present value when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net off reimbursement, if any.

Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognised as part of the cost of PPE. The cash flows are discounted at a current pre-tax rate that reflects the risk specific to the decommissioning liability. The unwinding of discount is expensed as incurred and recognised in the Statement of Profit and Loss as a finance cost. The estimated future costs of decommissioning are reviewed annually and adjusted as may be appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset.

Progressive mine closure expenses are accounted for as and when incurred.

In respect of lignite mines the annual mine closure cost per hectare is provided as per the mine closure guidelines issued by the Ministry of Coal from time to time. As per these guidelines, such annual cost is modified with reference to Wholesale Price Index (WPI) as mentioned and considered in the mine closure plan submitted / approved for the respective mines. The mine closure provisions are provided in line with the approved / submitted / prepared / draft mine closure plans. In case the mine closure plan has not been submitted / approved / prepared the annual cost is estimated based on the above referred guidelines.

In respect of mines other than lignite mines, mine closure activities are carried out as per the approved / submitted / prepared / draft mine closure plans. However, in the absence of specific guidelines by Indian Bureau of Mines (IBM) for making provision for the annual mine closure cost per hectare, financial assurance in the form of Bank Guarantee of requisite amount is submitted to IBM. A certificate/confirmation is obtained from our technical division for mine closure activities carried out by the company either departmentally or through outside agencies. Expenses incurred departmentally on mine closure activities are debited to the respective head of expenses and provision is made for material shortfall therein, if advised by the technical division.

Contingent liabilities are not provided for, If material, are disclosed by way of notes to accounts. Contingent assets are not recognised in the Standalone Financial Statements. However, the same is disclosed, where an inflow of economic benefit is probable.

**(v) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash and short-term deposits. The Company considers all highly liquid investments with an original maturity of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

For the purpose of presentation in the Statement of Cash Flows, cash and cash equivalents includes cash on hand, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the Balance Sheet.

**(w) Statement of Cash Flow**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

**(x) Dividends**

The Company recognises a liability for dividends to equity holders of the Company when the dividend is authorised, and the dividend is no longer at the discretion of the Company. As per the corporate laws in India, dividend is authorised when it is approved by the shareholders. A corresponding amount is recognised directly in equity.

**(y) Segment Reporting**

The Chief Operational Decision Maker (CODM) monitors the operating results of its business segments separately

for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the Standalone Financial Statements. Operating segments are reported in a manner consistent with the internal reporting provided to the CODM.

Accordingly, the Board of Directors of the company is CODM for the purpose of segment reporting.

**(z) Rounding off**

All amounts disclosed in the Standalone Financial Statements and notes have been rounded off to the nearest lakh up to two decimal points as per the requirements of Schedule III, unless otherwise stated.

**(aa) Events occurring after the Balance sheet date.**

Adjusting events (that provides evidence of condition that existed at the Balance Sheet date) occurring after the Balance Sheet date are recognised in the Standalone Financial Statements. Material non adjusting events (that are inductive of conditions that arose subsequent to the Balance Sheet date) occurring after the Balance Sheet date that represent material change and commitments affecting the financial position are disclosed in the Board's Report.

**(bb) Exceptional Items**

Certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Company is such that its disclosure improves the understanding of the performance of the Company, such income or expense is classified as an exceptional item and accordingly, disclosed in the notes accompanying to the Standalone Financial Statements.



**2.01 PROPERTY, PLANT AND EQUIPMENT AND CAPITAL WORK-IN-PROGRESS**

**2.01A PROPERTY, PLANT AND EQUIPMENT AS AT 31ST MARCH, 2023**

(₹ in Lakh)

Particulars	Gross Carrying Amount			Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-22	Additions/ Adjustments during the year	Deletion during the year	Balance As on 31-Mar-23	Balance As on 1-Apr-22	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-23	As on 31-Mar-22
Land - Free Hold	6,530.45	-	6.31	6,524.14	-	-	-	-	-	6,530.45
Building	17,597.50	15.20	-	17,612.70	8,772.44	464.32	-	-	9,236.76	8,825.06
Plant & Equipment	1,83,746.23	1,080.37	21.46	1,84,805.14	92,034.64	5,699.93	-	12.41	97,722.16	91,711.59
Furniture & Fixtures	193.25	167.07	1.02	359.30	103.01	15.26	-	0.86	117.41	90.24
Vehicles	1,137.61	775.07	-	1,912.68	770.12	160.56	-	-	930.68	367.49
Office Equipment	736.18	31.63	0.86	766.95	638.42	16.62	-	0.74	654.30	97.76
Computers	580.03	30.43	6.99	603.47	417.76	66.85	-	6.13	478.48	162.27
Electrical Equipment	1,231.52	152.72	1.06	1,383.18	804.63	101.55	-	0.11	906.07	426.89
Laboratory Equipment	275.29	11.50	-	286.79	200.96	14.04	-	-	215.00	74.33
<b>Total Property, Plant and Equipment</b>	<b>2,12,028.06</b>	<b>2,263.99</b>	<b>37.70</b>	<b>2,14,254.35</b>	<b>1,03,741.98</b>	<b>6,539.13</b>	<b>-</b>	<b>20.25</b>	<b>1,10,260.86</b>	<b>1,08,286.08</b>

**PROPERTY, PLANT AND EQUIPMENT AS AT 31ST MARCH, 2022**

(₹ in Lakh)

Particulars	Gross Carrying Amount			Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-21	Additions/ Adjustments during the year	Deduction during the year	Balance As on 31-Mar-22	Balance As on 1-Apr-21	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-22	As on 31-Mar-21
Land - Free Hold	6,428.23	102.22	-	6,530.45	-	-	-	-	-	6,428.23
Building	17,583.79	13.71	-	17,597.50	8,301.23	471.21	-	-	8,772.44	9,282.56
Plant & Equipment	1,83,258.08	512.79	24.64	1,83,746.23	86,370.49	5,678.19	-	14.04	92,034.64	91,711.59
Furniture & Fixtures	182.99	10.26	-	193.25	92.49	10.52	-	-	103.01	90.24
Vehicles	1,113.37	28.23	3.99	1,137.61	653.77	119.10	-	2.75	770.12	459.60
Office Equipment	727.31	12.84	3.97	736.18	611.36	30.75	-	3.69	638.42	97.76
Computers	588.41	18.11	26.49	580.03	368.52	74.07	-	24.83	417.76	115.95
Electrical Equipment	1,212.54	18.98	-	1,231.52	695.11	109.52	-	-	804.63	219.89
Laboratory Equipment	271.01	4.28	-	275.29	187.99	12.97	-	-	200.96	74.33
<b>Total Property, Plant and Equipment</b>	<b>2,11,365.73</b>	<b>721.42</b>	<b>59.09</b>	<b>2,12,028.06</b>	<b>97,280.96</b>	<b>6,506.33</b>	<b>-</b>	<b>45.31</b>	<b>1,03,741.98</b>	<b>1,08,286.08</b>

**2.01B RIGHT OF USE ASSET (ROU) AS AT 31ST MARCH, 2023**

Particulars	Gross Carrying Amount			Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-22	Additions/ Adjustments during the year	Deletion during the year	Balance As on 31-Mar-23	Balance As on 1-Apr-22	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-23	As on 31-Mar-23
Land - Lease Hold (ROU Asset)	1,541.65	40.83	-	1,582.48	626.25	93.61	-	-	719.86	915.41
<b>Total Right of Use Assets</b>	<b>1,541.65</b>	<b>40.83</b>	<b>-</b>	<b>1,582.48</b>	<b>626.25</b>	<b>93.61</b>	<b>-</b>	<b>-</b>	<b>719.86</b>	<b>915.41</b>

**RIGHT OF USE ASSET(ROU) AS AT 31ST MARCH, 2022**

Particulars	Gross Carrying Amount			Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-21	Additions/ Adjustments during the year	Deletion during the year	Balance As on 31-Mar-22	Balance As on 1-Apr-21	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-22	As on 31-Mar-21
Land - Lease Hold (ROU Asset)	1,541.65	-	-	1,541.65	535.55	90.70	-	-	626.25	1,006.10
<b>Total Right of Use Assets</b>	<b>1,541.65</b>	<b>-</b>	<b>-</b>	<b>1,541.65</b>	<b>535.55</b>	<b>90.70</b>	<b>-</b>	<b>-</b>	<b>626.25</b>	<b>1,006.10</b>

**2.01C CAPITAL WORK-IN-PROGRESS:**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	1,293.20	695.69
Add: Addition during the Year	1,148.40	953.12
Less: Transferred to Property, Plant & Equipment	(1,151.88)	(355.61)
<b>Closing gross carrying value</b>	<b>1,289.72</b>	<b>1,293.20</b>
<b>Accumulated Impairment Allowance</b>		
Balance at the beginning of the Year	133.23	133.23
Add: Addition during the Year	-	-
<b>Closing Accumulated Impairment Allowance</b>	<b>133.23</b>	<b>133.23</b>
<b>Closing net carrying value</b>	<b>1,156.49</b>	<b>1,159.97</b>

**Capital-work-in progress ageing schedule as on 31.03.2023:**

(₹ in Lakh)

Particulars	Amount in CWIP for a period of				Total (Gross Carrying Value)
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	384.92	225.63	545.94	-	1,156.49
B Projects temporarily suspended	-	-	-	-	-

**Capital-work-in progress ageing schedule as on 31.03.2022:**

(₹ in Lakh)

Particulars	Amount in CWIP for a period of				Total (Gross Carrying Value)
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	614.03	545.94	-	-	1,159.97
B Projects temporarily suspended	-	-	-	-	-

**Break-up of Capital Work-in-progress as on 31st March, 2023 is given hereunder:**

(₹ in Lakh)

Segment	Civil Work	Non-Civil Work	Total
Mining	3.79	244.20	247.99
Power	-	908.50	908.50
Unallocable	-	-	-
<b>Total</b>	<b>3.79</b>	<b>1,152.70</b>	<b>1,156.49</b>
Total as at 31st March, 2022	-	1,159.97	1,159.97

**2.01.01** Gujarat State Electricity Corporation Limited (GSECL) and the Company had agreed to create common amenities (school, hospital, drinking water supply, communication, transport facilities, etc.) for the employees of both entities and also for general public in Panandhro in terms of minutes dated 8.10.1991, 3.8.1992, 1.10.1993. These were to be managed by a Trust to be registered in this regard. Pending formation of the Trust, the capital and revenue expenditure incurred by the Company as well as GSECL are shared on 50:50 basis and accounted in the books of the respective entity. Share of 50% given by each against the expenditure incurred by respective entity is subject to confirmation and adjustments, if any. Pending transfer of such assets to the Trust, capital expenditure incurred in the creation of items of property, plant and equipment towards 50% share of the Company to the tune of ₹ 59.40 lakh (31st March, 2022: ₹ 59.40 lakh) is accounted in the books of the Company and included in the respective items of property, plant and equipment.

**2.02 INVESTMENT PROPERTIES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Freehold land	1,669.00	1,669.00
Building	7,018.53	7,142.31
<b>Total Investment properties</b>	<b>8,687.53</b>	<b>8,811.31</b>

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Freehold land</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	1,669.00	1,669.00
Add: Addition during the Year	-	-
Less: Deletion during the Year	-	-
<b>Closing net carrying value</b>	<b>1,669.00</b>	<b>1,669.00</b>

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Building</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	7,876.45	7,876.45
Add: Addition during the Year	-	-
Less: Deletion during the Year	-	-
<b>Closing gross carrying value</b>	<b>7,876.45</b>	<b>7,876.45</b>
<b>Accumulated depreciation</b>		
Balance at the beginning of the Year	734.14	610.37
Add: Addition during the Year	123.78	123.77
Less: Deletion during the Year	-	-
<b>Closing accumulated depreciation</b>	<b>857.92</b>	<b>734.14</b>
<b>Closing net carrying value</b>	<b>7,018.53</b>	<b>7,142.31</b>

**2.02.01 Amount recognised in Statement of Profit and Loss for investment properties**

(₹ in Lakh)

Particulars	2022-23	2021-22
Rental income*	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
Profit/(Loss) from investment properties before depreciation	-	-
Depreciation	(123.78)	(123.77)
<b>Profit/(Loss) from investment properties</b>	<b>(123.78)</b>	<b>(123.77)</b>

\* Fixation of the rent of investment property is under process.

**2.02.02 Fair Value**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Investment properties	10,974.00	11,140.77

**Estimation of Fair Value**

The Company obtains valuation for its investment properties (other than those under construction) at least annually. All resulting fair value estimates for investment properties are included in level 3. The fair value of investment property (as measured for disclosure purposes in the financial statements) is not based on the valuation by a registered valuer as defined under Rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.



**2.03A OTHER INTANGIBLE ASSETS**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Computer Softwares	187.13	129.88
Mining Rights	31,357.26	32,694.35
<b>Total intangible assets</b>	<b>31,544.39</b>	<b>32,824.23</b>

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Computer Softwares</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	356.31	356.31
Add: Addition during the Year	80.09	-
<b>Closing gross carrying value</b>	<b>436.40</b>	<b>356.31</b>
<b>Accumulated amortisation</b>		
Balance at the beginning of the Year	226.43	168.03
Add: Addition during the Year	22.84	58.40
<b>Closing accumulated amortisation</b>	<b>249.27</b>	<b>226.43</b>
<b>Closing net carrying value</b>	<b>187.13</b>	<b>129.88</b>

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Mining Rights</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	44,349.89	42,708.85
Add: Addition during the Year	-	1,641.04
<b>Closing gross carrying value</b>	<b>44,349.89</b>	<b>44,349.89</b>
<b>Accumulated amortisation</b>		
Balance at the beginning of the Year	11,655.54	8,636.40
Add: Addition during the Year	1,337.09	3,019.14
<b>Closing accumulated amortisation</b>	<b>12,992.63</b>	<b>11,655.54</b>
<b>Closing net carrying value</b>	<b>31,357.26</b>	<b>32,694.35</b>

**2.03B INTANGIBLE ASSETS UNDER DEVELOPMENT**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Intangible Assets Under Development</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	1,132.70	8.01
Add: Addition during the Year	60.69	1,124.69
Less: Transferred to Intangible Assets	(48.05)	-
<b>Closing gross carrying value</b>	<b>1,145.34</b>	<b>1,132.70</b>
<b>Closing net carrying value</b>	<b>1,145.34</b>	<b>1,132.70</b>

**Ageing schedule for Intangible assets under development as on 31.03.2023:**

(₹ in Lakh)

Particulars	Amount in intangible assets under development for a period of				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	20.65	1,124.69	-	-	1,145.34
B Projects temporarily suspended	-	-	-	-	-

**Ageing schedule for Intangible assets under development as on 31.03.2022:**

(₹ in Lakh)

Particulars	Amount in intangible assets under development for a period of				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	1,124.69	8.01	-	-	1,132.70
B Projects temporarily suspended	-	-	-	-	-

**2.03.01** Mining Rights includes all lands acquired/allocated and used for mining purpose. Amortisation on mining rights represents depletion on wasting assets.

**2.03.02** As per technical estimation useful life of computer software, other than internally generated intangible assets is 10 years. It is amortised as per Straight Line Method over its useful life.

**2.04 INVESTMENT IN ASSOCIATES AND JOINT VENTURES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Non-Current</b>		
<b>Investment in unquoted equity shares of joint venture companies (measured at amortised cost)</b>		
2,497 (31st March, 2022: 2,497) Fully Paid Up Equity Shares of ₹ 100 each of Naini Coal Co. Limited	2.50	2.50
25,000 (31st March, 2022: 25,000) Fully Paid Up Equity Shares of ₹ 10 each of Swarnim Gujarat Fluorspar Pvt. Ltd.	2.50	2.50
50,000 (31st March, 2022: 50,000) Fully Paid Up Equity Shares of ₹ 10 each of Gujarat Foundation for Entrepreneurial Excellence	5.00	5.00
<b>Investment in unquoted equity shares of associate companies (measured at amortised cost)</b>		
1,90,840 (31st March, 2022: 1,90,840) Fully Paid Up Equity Shares of ₹ 10 each of Gujarat Jaypee Cement and Infra Ltd.	19.08	19.08
49,40,000 (31st March, 2022: 49,40,000) Fully Paid Up Equity Shares of ₹ 10 each of Gujarat Credo Mineral Industries Ltd.	494.00	494.00
38,98,700 (31st March, 2022: 38,98,700) Fully Paid Up Equity Shares of ₹ 10 each of Aikya Chemicals Pvt. Ltd.	389.87	389.87
<b>Less: Provision for Impairment</b>		
(For investment in equity shares of Naini Coal Co. Ltd and Gujarat Jaypee Cement and Infra Ltd.)	(21.58)	(21.58)
<b>Total Investment In Associates And Joint Ventures</b>	<b>891.37</b>	<b>891.37</b>

**2.04.01** Approval of Government of Gujarat has been obtained vide letter dated 06th August, 2018 for the closure of Naini Coal Co. Ltd and closure process thereof is in progress.

**2.05 OTHER INVESTMENTS**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Non-Current</b>		
<b>Investment in quoted equity shares of other companies measured at fair value through other comprehensive income (FVTOCI)</b>		
41,45,433 (31st March, 2022: 41,45,433) Fully Paid Up Equity Shares of ₹ 10 each of Gujarat Alkalies & Chemicals Ltd.	24,397.95	37,138.93
50,00,000 (31st March, 2022: 50,00,000) Fully Paid Up Equity Shares of ₹ 2 each of Gujarat State Fertilisers & Chemicals Ltd.	5,950.00	8,100.00
9,35,600 (31st March, 2022: 9,35,600) Fully Paid Up Equity Shares of ₹ 10 each of Gujarat State Financial Corporation	187.12	187.12
3,12,715 (31st March, 2022: 3,12,715) Fully Paid Up Equity Shares of ₹ 2 each of Bank of Baroda	527.86	348.99
<b>Investment in unquoted equity shares of other companies measured at fair value through other comprehensive income (FVTOCI)</b>		
10,00,000 (31st March, 2022: 10,00,000) Fully Paid Up Equity Shares of ₹ 10 each of Gujarat Informatics Ltd.	939.60	939.60
3,900 (31st March, 2022: 3,900) Fully Paid Up Equity Shares of ₹ 100 each of Gujarat Industrial Technical Consultancy Organization Ltd.	171.86	84.13
74,25,000 (31st March, 2022: 74,25,000) Fully Paid Up Equity Shares of ₹ 10 each of Gujarat Guardian Ltd.	11,063.25	8,276.65
2,61,72,800 (31st March, 2022: 2,61,72,800) Fully Paid Up Equity Shares of ₹ 1 each of Gujarat State Petroleum Corporation Ltd.	3,975.65	2,926.12
<b>Less: Provision for Impairment</b> (for investments in equity shares of Gujarat State Financial Corporation)	(187.12)	(187.12)
<b>Total Other Investments</b>	<b>47,026.17</b>	<b>57,814.42</b>
<b>Aggregate fair value of quoted investments</b>	<b>30,875.81</b>	<b>45,587.92</b>
<b>Aggregate fair value of unquoted investments</b>	<b>16,150.36</b>	<b>12,226.51</b>
<b>Aggregate amount of impairment in value of quoted investments</b>	<b>187.12</b>	<b>187.12</b>

**2.05.01** Investments measured at fair value through Other Comprehensive Income (FVTOCI) reflect investments in unquoted and quoted equity securities except investment in the shares of Gujarat State Financial Corporation which is measured at cost and provision for impairment is made for the same as above. Refer Note 2.45 for determination of their fair values.

**2.05.02** As per the Memorandum of Understanding (MOU) dated 30th March, 1995 entered into with the Gujarat Industrial Investment Corporation Ltd (GIIC), the said company had to repurchase 16 lakh number of shares of Gujarat Alkalies & Chemicals Limited (GACL) purchased by the Company from GIIC by 30th March, 1998 at an agreed price consisting of cost plus interest @ 14% per annum and service charge @ 0.25% per annum less dividend, bonus and rights, etc. received thereon. GIIC has proposed to enter into a Supplementary MOU by virtue of which GIIC will not be required to repurchase the above shares and the Company shall hold these shares as investment. The Board of Directors of the Company and GIIC have agreed to enter into Supplementary MOU for which proposal has been sent to the Govt. of Gujarat for its approval. The remaining 25.45 lakh shares of GACL as shown in above note have been purchased by the Company from the open market.

**2.06 NON-CURRENT LOANS\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>House building advance to employees</b>		
Unsecured, considered good	374.40	401.24
<b>Loans and advances to employees</b>		
Unsecured, considered good	199.59	236.54
<b>Other loans and advances to related parties</b>		
Credit impaired	1,625.00	1,625.00
Less: Loss allowance	(1,625.00)	(1,625.00)
<b>Total Non-Current Loans</b>	<b>573.99</b>	<b>637.78</b>

\* Refer note 2.45 for classification

**2.06.01** Naini Coal Company Ltd. is a 50:50 joint venture of the Company and Pondicherry Industrial Promotion Development Investment Corp Ltd. (PIPDIC). Naini Coal Company Ltd had given Bank Guarantee of ₹ 6,500 lakh to Coal Ministry, Govt of India for allocation of Naini Coal block in the State of Odisha. The said bank guarantee was secured by Corporate Guarantee of the Company for an amount of ₹ 3,250 lakh and another ₹ 3,250 lakh was secured by Bank Guarantee of UCO Bank, arranged by PIPDIC. Ministry of Coal, Govt of India has invoked 50% of Bank Guarantee i.e. ₹ 3,250 lakh given by the Naini Coal Company Ltd. vide their letter dated 27th December, 2012 due to non-compliance of some terms and conditions of Naini Coal block allocation. The Company had discharged its liability of ₹ 1,625 lakh towards invoked Bank Guarantee and has accounted for the same as advance to Naini Coal Company Ltd. Total provision for impairment made for advances to Naini Coal Company Ltd. amounts to ₹ 1,625 lakh (2021-22: ₹ 1,625 lakh).

The Company filed special civil application before the Hon'ble High Court of Gujarat against arbitrary cancellation of coal block as well as invocation of Bank Guarantee. During the pendency of petition before the Hon'ble High Court of Gujarat, the Hon'ble Supreme Court has cancelled all the coal blocks. Therefore, the petition with the Hon'ble High Court of Gujarat was pending in respect of invocation of Bank Guarantee of ₹ 1,625 lakh only. The Hon'ble High Court of Gujarat vide its judgement and order dated 31st July, 2019 has rejected the relief sought by the Company for seeking refund of Bank Guarantee.

In view thereof the company has preferred civil suit before Ld. Small Cause Court, Ahmedabad for recovery of ₹ 1,625 lakh given as Bank Guarantee. After filing the Suit before the civil court it was necessary to conduct mediation under section 89 of the Civil Procedure Code, 1908. Accordingly, the Court issued notice to all the parties to the suit to remain present for mediation process on 27th January, 2021. However, none other than GMDC attended the said proceeding therefore the mediation proceedings have been declared failed and the suit has been transferred to regular board of Small Cause Court, Ahmedabad for hearing on merits. Now the matter is pending for adjudication.

## 2.07 OTHER NON-CURRENT FINANCIAL ASSETS\*

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Unsecured, considered good</b>		
Security deposits	393.13	409.42
Deposits with Corporate Bodies	1,43,294.20	79,482.90
Balance with banks in Escrow Accounts	80,197.74	78,722.42
Others	541.76	541.76
<b>Doubtful</b>		
Deposits with Corporate Bodies	4,212.40	4,212.40
Less: Provision for impairment	(4,212.40)	(4,212.40)
<b>Total Other Non-Current Financial Assets</b>	<b>2,24,426.83</b>	<b>1,59,156.50</b>

\* Refer note 2.45 for classification

### 2.07.01 Details of Mine Closure Provision and deposits thereagainst

(₹ in Lakh)

Name of the Project	Provision in Books of Accounts up to 31st March, 2022	Provision made during the year	Provision reversed during the year	Provision in Books of Accounts up to 31st March, 2023
Umarsar	7,811.48	1,336.35	1,279.36	7,868.47
Rajparadi	3,845.20	-	-	3,845.20
Tadkeshwar	9,273.29	321.40	1,097.25	8,497.44
Mata No Madh	14,719.27	234.80	2,145.70	12,808.37
Bhavnagar	13,331.98	1,917.58	1,375.25	13,874.31
Panandhro	11,399.20	-	-	11,399.20

(₹ in Lakh)

Name of the Project	Principal amount deposited in escrow account as on 31st March, 2022	Amount deposited during the year	Amount received back during the year	Principal amount deposited in escrow account as on 31st March, 2023
Umarsar	10,428.75	1,467.22	1,279.36	10,616.61
Rajparadi	3,845.88	-	-	3,845.88
Tadkeshwar	9,594.70	-	1,097.25	8,497.45
Mata No Madh	14,719.36	234.80	2,145.70	12,808.46
Bhavnagar	13,794.09	1,940.69	1,375.25	14,359.53
Panandhro	9,600.00	-	-	9,600.00



(₹ in Lakh)

Name of the Project	Provision in Books of Accounts up to 31st March, 2021	Provision made during the year	Provision reversed during the year	Provision in Books of Accounts up to 31st March, 2022
Umarsar	6,538.76	1,272.72	-	7,811.48
Rajparadi	3,703.63	141.58	-	3,845.20
Tadkeshwar	8,003.00	1,270.30	-	9,273.29
Mata No Madh	14,495.62	223.65	-	14,719.27
Bhavnagar	11,505.72	1,826.27	-	13,331.98
Panandhro	11,399.20	-	-	11,399.20

(₹ in Lakh)

Name of the Project	Principal amount deposited in escrow account as on 31st March, 2021	Amount deposited during the year	Amount received back during the year	Principal amount deposited in escrow account as on 31st March, 2022
Umarsar	9,031.38	1,397.37	-	10,428.75
Rajparadi	3,845.88	-	-	3,845.88
Tadkeshwar	8,309.09	1,285.61	-	9,594.70
Mata No Madh	14,495.76	223.60	-	14,719.36
Bhavnagar	11,945.80	1,848.29	-	13,794.09
Panandhro	9,600.00	-	-	9,600.00

**2.07.02** As per the Mine Closure Guidelines (MCG), the amount is required to be deposited in Escrow Account with a scheduled bank. The Company has opened the Escrow accounts for its all six lignite mines and deposited the amount.

Panandhro Mine is having lease area of 1,151 hectares and 568 hectares. In respect of lease area of 1,151 hectares, the company has deposited an amount of ₹ 9,600 lakh in escrow account as per calculation accepted by the Office of the Coal Controller of India as against provision of ₹ 11,399.20 lakh as per draft mine closure plan. Necessary effect in the provision for mine closure will be given in the books of account after the acceptance of mine closure plan of the said mine by the Ministry of Coal, Government of India.

In respect of lease area of 568 hectares, the life of mine was over in March 2007. As lignite was exhausted, the last production of lignite was done therein in March 2007. It was last done more than two years before the Mine Closure Guidelines, 2009 which came into force w.e.f. 27th August, 2009. Mine closure activities are also almost over in the said lease area.

In the MCG there was a clause for deposition of funds for mine closure in the escrow account at the prescribed rates. However, there was no provision in the MCG to apply them with retrospective date. Therefore, the MCG are not applicable in respect of 568 hectares lease area. Hence, the same has not been provided and deposited.

**2.07.03** As per the technical certificate the company has carried out mine closure activities and incurred expenses during the year as per mine plan in respect of all the metallic-ferrous(non-lignite) mines either departmentally or through outside agencies and compliances are verified periodically by IBM authorities mandated by the Government of India.

## 2.08 OTHER NON-CURRENT NON-FINANCIAL ASSETS

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Capital advances	1,386.48	1,386.48
Advance to contractor	1,880.37	964.63
Balances with Government Authorities	4,142.36	4,128.97
Advance income tax and TDS (net of provision)	61,031.47	43,145.90
<b>Total Other Non-Current Non-Financial Assets</b>	<b>68,440.68</b>	<b>49,625.98</b>

**2.09 INVENTORIES**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Current</b>		
Mined ore	7,300.76	6,300.29
Finished goods	0.45	0.45
Stock of fuel	132.41	104.10
Stores and spares	3,450.59	2,924.85
	<b>10,884.21</b>	<b>9,329.69</b>
Less: Provision for Obsolete Stock	(195.28)	(358.24)
	<b>10,688.93</b>	<b>8,971.45</b>
Loose tools	9.19	9.36
<b>Total Inventories</b>	<b>10,698.12</b>	<b>8,980.81</b>

Method of valuation : Refer Note No. 1 (m) - Significant Accounting Policies on "Inventories".

**2.10 TRADE RECEIVABLES\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Current</b>		
Trade Receivables - Considered Good - Secured	916.90	880.30
Trade Receivables - Considered Good - Unsecured	17,981.08	19,611.67
Trade Receivables - Credit Impaired	127.08	97.27
	<b>19,025.06</b>	<b>20,589.24</b>
Less: Loss Allowance	(127.08)	(97.27)
<b>Total Trade Receivables</b>	<b>18,897.98</b>	<b>20,491.97</b>

\* Refer note 2.45 for classification

**2.10.01** Considering the affirmations for compliance of code of conduct of the Company given by the directors and other officers of the Company, neither any trade receivables are due from directors or other officers of the Company either severally or jointly with any other person, nor any trade receivables are due from firms or private companies in which any director is a partner, a director or member.

**Trade Receivables ageing schedule as on 31st March, 2023**

Particulars	Outstanding for following periods from the date of transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - considered good	10,239.62	2,999.26	-	326.21	3,945.80	<b>17,510.89</b>
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
Disputed Trade Receivables - considered good	287.91	-	82.65	81.50	935.03	<b>1,387.09</b>
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	127.08	<b>127.08</b>
<b>Total</b>	<b>10,527.53</b>	<b>2,999.26</b>	<b>82.65</b>	<b>407.71</b>	<b>5,007.91</b>	<b>19,025.06</b>
<b>Less: Loss Allowance</b>						<b>(127.08)</b>
<b>Net Trade Receivables</b>						<b>18,897.98</b>

## Trade Receivables ageing schedule as on 31st March, 2022

(₹ in Lakh)

Particulars	Outstanding for following periods from the date of transaction					Total
	Less than 6 months	6 months - 1 year	1-2 yrs	2-3 yrs	More than 3 years	
Undisputed Trade Receivables - considered good	10,878.49	72.67	326.21	-	5,220.53	16,497.90
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
Disputed Trade Receivables - considered good	2,264.21	713.33	81.50	185.71	749.32	3,994.07
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	97.27	97.27
<b>Total</b>	<b>13,142.70</b>	<b>786.00</b>	<b>407.71</b>	<b>185.71</b>	<b>6,067.12</b>	<b>20,589.24</b>
<b>Less: Loss Allowance</b>						<b>(97.27)</b>
<b>Net Trade Receivables</b>						<b>20,491.97</b>

## 2.11 CASH AND CASH EQUIVALENTS AND OTHER BANK BALANCES\*

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>2.11A Cash and Cash Equivalents</b>		
<b>(a) Balances with banks</b>		
In current accounts	1,502.01	1,398.48
Fixed deposit with original maturity of less than 3 months	-	65.00
<b>(b) Balance with Financial Institutions</b>		
Deposits with Financial Institutions	3,600.00	2,800.00
<b>(c) Cash on hand</b>		
	-	-
<b>Total Cash and Cash Equivalents</b>	<b>5,102.01</b>	<b>4,263.48</b>
<b>2.11B Other Bank Balances</b>		
Earmarked balances with banks		
Unpaid dividend account	118.64	117.42
Fixed Deposit		
Security against borrowings (overdraft facility)	2,316.38	2,210.08
Security against guarantees	0.23	0.23
Security against other commitments	24.92	24.92
Doubtful deposits	374.00	374.00
	<b>2,834.17</b>	<b>2,726.65</b>
Less: Provision for impairment	(374.00)	(374.00)
<b>Total Bank Balance other than Cash and Cash Equivalents</b>	<b>2,460.17</b>	<b>2,352.65</b>

\* Refer note 2.45 for classification

**2.11.01** Other bank balances include restricted bank balances on account of Unpaid dividend, Fixed deposits for Security against borrowings (overdraft facility), Security against guarantees and Security against other commitments as stated above.

Pending clearance of the title of the land, sale deed in respect of the land of the cement plant at Hadad sold earlier, was not executed and an amount of ₹ 24.92 lakh (31st March, 2022: ₹ 24.92 lakh) was recoverable from the buyer on execution of sale deed. The said amount has been deposited by the party before the Danta Court and in turn the Court has directed to the Company to deposit the said amount with a nationalised bank in the form of FDR with a lien marked in favour of Danta Court. Accordingly, the Company has placed the same with Union Bank of India, Vastrapur Branch, Ahmedabad.

**2.12 CURRENT LOANS\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
House building advance to employees		
Unsecured, considered good	70.46	71.68
Other loans and advances to employees		
Unsecured, considered good	229.12	226.83
Other loans and advances to related parties		
Unsecured, considered good	-	4.44
Credit impaired	3.00	3.00
Less: loss allowance	(3.00)	(3.00)
<b>Total Current Loans</b>	<b>299.58</b>	<b>302.95</b>

\* Refer note 2.45 for classification

**2.13 OTHER CURRENT FINANCIAL ASSETS\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Unsecured, considered good</b>		
Deposits with Corporate Bodies and banks	1,39,367.12	1,11,850.00
Advance to others (Proposed JVC to be formed with MOIL)	875.18	829.88
Others	1,193.46	654.22
<b>Total Other Current Financial Assets</b>	<b>1,41,435.76</b>	<b>1,13,334.10</b>

\* Refer note 2.45 for classification

**2.13.01** The company has paid in May 2015 an amount of ₹ 37.50 lakh for 3.75 lakh shares of ₹ 10 each to Stone Research Foundation to subscribe its shares which is included under the head "Others" above. However, no shares have been allotted by the said company so far and it has been decided to close the Stone Research Foundation. Necessary adjustments in accounts will be made after receiving share application money and other receivables, if any.

**2.13.02** In order to expand the area of operations and exploring mineral resources in manganese in the allotted areas of operations a Memorandum of Understanding has been executed between the company and MOIL Ltd. on 1st October, 2019.

The work of geo hydrological, geo technical and other related scientific studies are under progress. If project is feasible for both the entities, a Joint Venture Company (JVC) will be formed between GMDC and MOIL with shareholding of 49% and 51% respectively. If JVC is formed, expenditure incurred before JVC formation by both the companies shall be considered as their investment in JVC. Pending such conversion, expenditure incurred so far will be shared by MOIL and GMDC in equal proportion. The company's share therein has been shown above under the head "Advance to others".

**2.14 OTHER CURRENT NON-FINANCIAL ASSETS**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Balances with Government Authorities	15,753.22	10,703.81
Prepaid expenses	3,768.43	1,874.98
Advances to employees / suppliers / contractors	1,025.71	984.37
<b>Total Other Current Non-Financial Assets</b>	<b>20,547.36</b>	<b>13,563.16</b>

**2.15 ASSETS CLASSIFIED AS HELD FOR SALE**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Plant & equipments	4.02	4.02
Furniture & fixtures	0.09	0.09
Vehicles	0.14	0.49
Office equipments	0.42	0.36
<b>Total Assets Classified As Held For Sale</b>	<b>4.67</b>	<b>4.95</b>

**2.15.01** Assets classified as held for sale during the reporting period were measured at the carrying value on the date of such classification which approximates fair value less cost to sell. Consequently, no impairment loss was identified on these assets. There has been no material change in the value of such assets after the date of initial classification as assets classified as held for sale.

**2.16 EQUITY SHARE CAPITAL**

(₹ in Lakh)

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	No. of Shares	Amount	No. of Shares	Amount
<b>Authorised</b>				
Equity Shares of ₹ 2 each	74,50,00,000	14,900.00	74,50,00,000	14,900.00
Preference Shares of ₹ 100 each	1,00,000	100.00	1,00,000	100.00
		<b>15,000.00</b>		<b>15,000.00</b>
<b>Issued, Subscribed and Paid up</b>				
Equity Shares of ₹ 2 each (fully paid-up)	31,80,00,000	6,360.00	31,80,00,000	6,360.00
<b>Total Equity Share Capital</b>	<b>31,80,00,000</b>	<b>6,360.00</b>	<b>31,80,00,000</b>	<b>6,360.00</b>

**2.16.01 The reconciliation of the number of shares outstanding is set out below:**

(₹ in Lakh)

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Equity Shares of ₹ 2 each		Equity Shares of ₹ 2 each	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the period	31,80,00,000	6,360.00	31,80,00,000	6,360.00
Add: Shares issued during the year	-	-	-	-
Less: Changes during the period	-	-	-	-
Shares outstanding at the end of the period	31,80,00,000	6,360.00	31,80,00,000	6,360.00

**2.16.02 Rights, preferences and restrictions attached to Equity Shares**

The Company has only one class of equity shares having a face value of ₹ 2 per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting.

In respect of the Financial Year 2021-22 dividend of ₹ 4.30 per share was proposed and approved. The same was recognised as distributions to equity shareholders during the year ended 31st March, 2023 (31st March 2022: ₹ 0.20 per share).

In the event of liquidation of the Company, the holders of equity shares will be entitled to remaining assets of the Company. The distribution will be in proportion to the number of equity shares held by the shareholders.

**2.16.03 Details of shareholder(s) holding more than 5% equity shares in the Company**

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Number of Equity Shares</b>		
Government of Gujarat	23,53,20,000	23,53,20,000
<b>% Holding in Equity Shares</b>		
Government of Gujarat	74.00%	74.00%

**2.16.04 Details of shareholding of Promoters\***

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Number of Equity Shares</b>		
Government of Gujarat	23,53,20,000	23,53,20,000
<b>% Holding in Equity Shares</b>		
Government of Gujarat	74.00%	74.00%
% change during the year	0.00%	0.00%

\*Promoter here means promoter as defined in the Companies Act, 2013.



**2.17 OTHER EQUITY**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
General Reserve	2,71,928.96	2,71,928.96
Retained Earnings	2,62,885.86	1,54,448.78
Equity investment through OCI	34,766.36	45,860.29
<b>Total Other Equity</b>	<b>5,69,581.18</b>	<b>4,72,238.03</b>

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>General Reserve</b>		
Opening balance	2,71,928.96	2,71,928.96
Add/(Less): Amount transferred to/from (retained earnings)	-	-
<b>Closing balance</b>	<b>2,71,928.96</b>	<b>2,71,928.96</b>

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Retained Earnings</b>		
Opening balance	1,54,448.78	1,08,421.47
Prior period adjustment	-	1,391.78
Restated opening balance	1,54,448.78	1,09,813.25
<b>Add:</b>		
Profit during the period	1,21,247.53	44,521.08
Remeasurement of post employment benefit obligation, net of tax	863.55	750.45
<b>Less:</b>		
Equity dividend	(13,674.00)	(636.00)
<b>Closing balance</b>	<b>2,62,885.86</b>	<b>1,54,448.78</b>

**2.17.01** The amount that can be distributed by the Company as dividends to its equity shareholders is determined considering the requirements of the Companies Act, 2013. Thus, the amounts reported above are not distributable in its entirety.

**Reserves representing unrealised gains/(losses)**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Equity Investments through OCI</b>		
Opening balance	45,860.29	16,548.08
Increase/(decrease) in fair value of FVTOCI - equity instruments	(10,788.25)	29,508.28
Income tax on net fair value gain or loss	(305.68)	(196.07)
<b>Closing balance</b>	<b>34,766.36</b>	<b>45,860.29</b>

**2.17.02** The Company has elected to recognise changes in the fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within reserves representing unrealised gain/(losses).

**2.18A NON-CURRENT LEASE LIABILITIES\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Lease Liability	48.71	27.01
<b>Total Non-current Lease Liabilities</b>	<b>48.71</b>	<b>27.01</b>

\* Refer note 2.45 for classification

**2.18B OTHER NON-CURRENT FINANCIAL LIABILITIES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Security and other deposits liability	294.74	167.78
<b>Total Other Non-Current Financial Liabilities</b>	<b>294.74</b>	<b>167.78</b>

\* Refer note 2.45 for classification

**2.18B.01** For majority of the security deposits received, the timing of outflow is uncertain as it depends on outcome of the underlying contracts. Thus the same has not been discounted because their present value would not represent meaningful information. The management does not believe it is possible to make assumptions for the outcome of the contract beyond the balance sheet date.

**2.19 NON-CURRENT PROVISIONS**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Provision for mine closure	47,349.64	45,357.97
Provision for decommissioning obligations	2,977.59	2,755.76
Stripping Activity Adjustment	2,439.45	5,205.99
	<b>52,766.68</b>	<b>53,319.72</b>
Provision for Leave salary	3,411.42	3,803.84
<b>Total Non-Current Provisions</b>	<b>56,178.10</b>	<b>57,123.56</b>

**2.19.01 Movements in Provisions (including current/non-current)**

(₹ in Lakh)

Particulars	Stripping Activity Adjustment	Provision for mine closure	Provision for decommissioning obligations	Total
<b>As at 1st April 2022</b>	<b>5,205.99</b>	<b>45,357.97</b>	<b>2,755.76</b>	<b>53,319.72</b>
Add: Unwinding of discounts	-	-	221.83	221.83
Add: Provision created during the year	-	3,810.13	-	3,810.13
Less: Expenses incurred on progressive mine closure	-	(1,818.46)	-	(1,818.46)
Less: Expenses incurred on Stripping Activity	(2,766.54)	-	-	(2,766.54)
<b>As at 31st March 2023</b>	<b>2,439.45</b>	<b>47,349.64</b>	<b>2,977.59</b>	<b>52,766.68</b>
Particulars	Stripping Activity Adjustment	Provision for mine closure	Provision for decommissioning obligations	Total
<b>As at 1st April 2021</b>	<b>(4,705.72)</b>	<b>45,209.53</b>	<b>2,548.59</b>	<b>43,052.40</b>
Add: Unwinding of discounts	-	-	207.16	207.16
Add: Provision created during the year	9,911.71	4,734.51	-	14,646.22
Less: Expenses incurred on progressive mine closure	-	(4,586.07)	-	(4,586.07)
<b>As at 31st March 2022</b>	<b>5,205.99</b>	<b>45,357.97</b>	<b>2,755.76</b>	<b>53,319.72</b>

**2.19.02** As per the guidelines for preparation of Mines Closure Plan issued by the Ministry of Coal, Government of India the Company has made a provision for mine closure expenses to the tune of ₹ 58,292.99 lakh (31st March, 2022: ₹ 60,380.42 lakh) after considering the approved, submitted, prepared mine closure plans and has incurred progressive mine closure expenses of ₹ 10,943.35 lakh (31st March, 2022: ₹ 15,022.46 lakh) so far. During the year, expenses reversed on reimbursement by Coal Controller of India from Esrow accounts amounting to ₹ 5,897.56 lakh.

**2.20 DEFERRED TAX LIABILITIES (NET)**

Deferred tax relates to the following:

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Deferred Tax Liabilities</b>		
Due to depreciation	18,377.91	19,307.96
Financial assets measured at FVTOCI	278.09	-
<b>Total Deferred Tax Liabilities (A)</b>	<b>18,656.00</b>	<b>19,307.96</b>
<b>Deferred Tax Assets</b>		
Due to disallowance u/s 43B of Income Tax Act	(12,597.82)	(12,891.28)
Decommissioning obligations (Net)	(541.07)	(472.26)
Straightlining of operation and maintenance expenses	(329.03)	(815.23)
Due to other timing differences	(116.57)	(182.76)
Financial assets measured at FVTOCI	-	(27.59)
<b>Total Deferred Tax Assets (B)</b>	<b>(13,584.49)</b>	<b>(14,389.12)</b>
<b>Net Deferred Tax Liabilities (A-B)</b>	<b>5,071.46</b>	<b>4,918.84</b>

**2.20.01 Movements in Deferred Tax Liabilities/(Assets) (net)**

Particulars	(₹ in Lakh)						
	Due to depreciation	Financial assets measured at FVTOCI	Due to disallowance u/s 43B of Income Tax Act	Decommiss- ioning obligations (Net)	Straightlining of operation and maintenance expenses	Due to other timing differences	Net Deferred Tax Liabilities/ (Assets)
<b>As at 31st March, 2021</b>	<b>12,504.50</b>	<b>(223.66)</b>	<b>(19,112.97)</b>	<b>(472.26)</b>	<b>(957.98)</b>	<b>(331.67)</b>	<b>(8,594.04)</b>
Charged/(credited)							
- to profit or loss	6,803.46	-	5,818.59	-	142.75	148.91	12,913.71
- to other comprehensive income	-	196.07	403.10	-	-	-	599.17
<b>As at 31st March, 2022</b>	<b>19,307.96</b>	<b>(27.59)</b>	<b>(12,891.28)</b>	<b>(472.26)</b>	<b>(815.23)</b>	<b>(182.76)</b>	<b>4,918.84</b>
Charged/(credited)							
- to profit or loss	(930.05)	-	2.99	(68.81)	486.20	66.19	(443.48)
- to other comprehensive income	-	305.68	290.47	-	-	-	596.15
<b>As at 31st March, 2023</b>	<b>18,377.91</b>	<b>278.09</b>	<b>(12,597.82)</b>	<b>(541.07)</b>	<b>(329.03)</b>	<b>(116.57)</b>	<b>5,071.46</b>

**2.20.02 Reconciliation of average effective tax rate and the applicable tax rate:**

Particulars	(₹ in Lakh)	
	2022-23	2021-22
<b>Accounting Profit before income tax expenses</b>	<b>1,65,717.18</b>	<b>77,695.16</b>
<b>Tax at the Indian tax rate of 25.17% (2021-22- 25.17%)</b>	<b>41,711.01</b>	<b>19,555.87</b>
<b>Tax effect of amounts which are not deductible (taxable) in calculating taxable income:</b>		
Effect of reversal of tax exemption on adoption of new tax regime net reduction in tax rate	-	13,423.07
Effect of expenses that are not deductible in determining the taxable profit	590.15	207.10
Effect of tax on Prior period errors (net)	-	(1,030.14)
Others	504.50	342.22
Adjustments for short provision of earlier years	1,663.99	675.96
<b>Income Tax Expenses at the effective income tax rate of 26.83% (2021-22 : 42.70%)</b>	<b>44,469.65</b>	<b>33,174.08</b>

**2.20.03 Items of Other Comprehensive Income (OCI)**

Particulars	(₹ in Lakh)	
	2022-23	2021-22
<b>Deferred tax related to items recognised in OCI during the year:</b>		
Unrealised (gain)/loss on FVTOCI equity securities	(305.68)	(196.07)
Net loss/(gain) on remeasurements of defined benefit plans	(290.47)	(403.10)
<b>Income tax charged to OCI</b>	<b>(596.15)</b>	<b>(599.17)</b>

**2.21 OTHER NON-CURRENT NON-FINANCIAL LIABILITIES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Deferred Operation & Maintenance Liability and Others	1,284.19	1,531.07
<b>Total Other Non-Current Non-Financial Liabilities</b>	<b>1,284.19</b>	<b>1,531.07</b>

**2.22A CURRENT LEASE LIABILITIES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Lease Liability	0.77	28.18
<b>Total Current Lease Liabilities</b>	<b>0.77</b>	<b>28.18</b>

\* Refer note 2.45 for classification

**2.22B TRADE PAYABLES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Current		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	20,328.79	20,891.06
<b>Total Trade Payables</b>	<b>20,328.79</b>	<b>20,891.06</b>

\* Refer note 2.45 for classification

**2.22B.01** As at 31st March, 2023, there are no outstanding dues to Micro, Small and Medium enterprises as per confirmation received from creditors stated above. There is no interest due or outstanding on the same.

**Trade Payables ageing schedule as on 31st March, 2023**

(₹ in Lakh)

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	17,640.24	406.27	3.40	730.83	<b>18,780.74</b>
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	920.03	403.45	224.57	-	<b>1,548.05</b>
<b>Total</b>	<b>18,560.27</b>	<b>809.72</b>	<b>227.97</b>	<b>730.83</b>	<b>20,328.79</b>

**Trade Payables ageing schedule as on 31st March, 2022**

(₹ in Lakh)

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	18,928.99	100.27	10.12	703.13	<b>19,742.51</b>
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	910.00	233.04	-	5.51	<b>1,148.55</b>
<b>Total</b>	<b>19,838.99</b>	<b>333.31</b>	<b>10.12</b>	<b>708.64</b>	<b>20,891.06</b>

**2.23 OTHER CURRENT FINANCIAL LIABILITIES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Capital creditors		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	130.15	164.75
Unpaid Dividends	118.64	117.42
Other payables to related parties	-	15.16
Earnest money deposits	512.55	517.65
Security and other deposits liability	11,102.94	10,599.94
Other financial liabilities	4,672.06	4,213.26
<b>Total Other Current Financial Liabilities</b>	<b>16,536.34</b>	<b>15,628.18</b>

\* Refer note 2.45 for classification

**2.23.01** Vide Government Resolution dated 19th November, 2009, the Company has been given permission to lift Manganese Ore from dumps of Shivrajpur areas and dispose of the same for which the Company will be entitled to retain 20% of the sale price. The Company has to keep remaining 80% of the sale price of Manganese Ore dump in a separate account of Gujarat Mineral Research & Development Society (GMRDS) for mineral survey and exploration. Accordingly, ₹ 578.99 lakh (31st March, 2022: ₹ 565.12 lakh) (i.e. 80% of the basic sale price) has been transferred during the year to GMRDS and included under the head "Other Financial Liabilities".

## 2.24 CURRENT PROVISIONS

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Provision for leave salary	1,188.54	1,192.83
Provision for stressed assets of provident fund trust	1,360.00	-
<b>Total Current Provisions</b>	<b>2,548.54</b>	<b>1,192.83</b>

### 2.24.01 Disclosures for gratuity & leave salary provisions as per Indian accounting standard - 19

Defined Contribution Plan		(₹ in Lakh)	
Particulars	2022-23	2021-22	
Contribution to PF & other funds	1,042.20	1,015.46	

#### Defined Benefit Plan

a) The following table sets out the status of the gratuity plan as required under Ind AS 19 and the reconciliation of opening balances of the present value of the defined benefit obligation.

(i) Changes in Present Value of Obligations		(₹ in Lakh)	
Particulars	31-Mar-23	31-Mar-22	
<b>Present Value of Obligations as at the beginning of the year</b>	<b>11,747.27</b>	<b>13,013.33</b>	
Current Service Cost	672.38	696.67	
Interest Cost	817.61	819.80	
Actuarial (gain) / Loss on obligations	(1,068.09)	(1,124.45)	
Benefits paid	(1,930.56)	(1,658.08)	
Past Service cost	-	-	
<b>Present Value of Obligations as at the end of the year</b>	<b>10,238.61</b>	<b>11,747.27</b>	

(ii) Changes in the Fair Value of Plan Assets		(₹ in Lakh)	
Particulars	31-Mar-23	31-Mar-22	
<b>Fair Value of Plan Assets at the beginning of the year</b>	<b>12,685.52</b>	<b>13,464.88</b>	
Expected Return on Plan Assets	882.91	848.39	
Actuarial Gain / (loss) on Plan Assets	85.93	29.11	
Contributions	1.22	1.22	
Benefits Paid	(1,930.56)	(1,658.08)	
<b>Fair Value of Plan Assets at the end of the year</b>	<b>11,725.02</b>	<b>12,685.52</b>	

(iii) The amount recognised in the Balance Sheet		(₹ in Lakh)	
Particulars	31-Mar-23	31-Mar-22	
Fair Value of Plan Assets as at the end of the year	11,725.02	12,685.52	
Present Value of Obligations as at the end of the year	(10,238.61)	(11,747.27)	
<b>Net Asset / (Liability) recognised in the Balance Sheet</b>	<b>1,486.41</b>	<b>938.25</b>	

(iv) Amount recognised in the Statement of Profit & Loss as employee benefit expenses		(₹ in Lakh)	
Particulars	2022-23	2021-22	
Current Service Cost	672.38	696.67	
Interest Cost / (income)	(65.30)	(28.59)	
Expected Return on Plan Assets	-	-	
Past Service Cost	-	-	
<b>Expenses/(Income) Recognised as part of employee benefit expenses</b>	<b>607.08</b>	<b>668.08</b>	



**(v) Amount recognised in the Other Comprehensive Income**

(₹ in Lakh)

Particulars	2022-23	2021-22
Net actuarial (gain) / loss recognised in the year	(1,154.02)	(1,153.56)
<b>Expenses/(Income) recognised in other comprehensive income</b>	<b>(1,154.02)</b>	<b>(1,153.56)</b>

**(vi) Investment details**

Particulars	% Invested as at	
	31-Mar-23	31-Mar-22
Funds with L.I.C. (% Invested)	100.00%	100.00%

**(vii) Assumption details**

Particulars	31-Mar-23	31-Mar-22
Mortality Rate during employment	Indian Assured lives mortality 2012-14 (Urban)	Indian Assured lives mortality 2012-14 (Urban)
Rate of Discounting	7.44%	6.96%
Rate of Salary Increase	6.00%	6.00%
Rate of Return on Plan Assets	7.44%	6.96%
Rate of Employee Turnover	2.00%	2.00%

The estimates of rate of escalation in salary considered in actuarial valuation by taking into account inflation, seniority, promotion and other relevant factors including attrition rate. The above information is certified by the actuary.

b) The Company has considered certain entitlements to earned leave, which can be carried forward to future periods as a long-term employee benefit.

**Sensitivity Analysis**

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below:

(₹ in Lakh)

Particulars	Gratuity	
	2022-23	2021-22
<b>Projected Benefit Obligation on Current Assumptions</b>	<b>10,238.61</b>	<b>11,747.27</b>
Delta Effect of +1% Change in Rate of Discounting	(426.45)	(489.34)
Delta Effect of -1% Change in Rate of Discounting	(477.31)	547.14
Delta Effect of +1% Change in Rate of Salary Increase	95.63	115.53
Delta Effect of -1% Change in Rate of Salary Increase	(111.59)	(138.33)
Delta Effect of +1% Change in Rate of Employee Turnover	185.62	178.16
Delta Effect of -1% Change in Rate of Employee Turnover	(204.61)	(196.73)

**2.25 OTHER CURRENT LIABILITIES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Advance from customers (Contract Liabilities)	7,107.50	3,359.19
Statutory taxes payable	1,180.77	721.40
Others	1,673.46	362.69
<b>Total Other Current Liabilities</b>	<b>9,961.73</b>	<b>4,443.28</b>

**2.25.01** The Government of Gujarat (GoG) has provided funds amounting to ₹ 4,547.66 lakh (31st March, 2022: ₹ 4,357.66 lakh) which are in the nature of deposits for Construction and other expenses for Stone Park and Laboratory on behalf of Commissioner of Geology & Mining (CGM), GoG. Out of the said deposits, the Company has utilised ₹ 4,428.44 lakh (31st March, 2022: ₹ 4,185.84 lakh) till 31st March, 2023. Net balance of unutilised funds amounting to ₹ 119.22 lakh (31st March, 2022: ₹ 171.82 lakh) is shown under the head "Other Current Liabilities".

## Details of funds received and utilised for various activities are as under:

(₹ in Lakh)

Particulars	Funds Received up to 31st March, 2023	Funds Utilised up to 31st March, 2023	Fund unutilised as on 31st March, 2023
Construction and other expenses of Stone Park	1,971.70	1,852.70	119.00
Construction and other expenses of Laboratory	2,575.96	2,575.74	0.22
<b>Total</b>	<b>4,547.66</b>	<b>4,428.44</b>	<b>119.22</b>
Previous Year	4,357.66	4,185.84	171.82

## 2.26 REVENUE FROM OPERATIONS

## Revenue from contracts with customers (Disaggregated revenue information)

(₹ in Lakh)

Particulars	2022-23	2021-22
Sale of Products		
- Sale from Lignite Projects	3,09,705.57	2,38,533.64
- Sale from Bauxite Projects	5,474.76	6,688.37
- Sale from Thermal Power Project	21,530.00	14,393.05
- Sale from Renewable Energy Projects	13,702.47	13,784.15
- Sale from Other Projects	319.57	281.47
Less:		
Cash discount/incentives	587.62	472.74
<b>Sale of products (net)</b>	<b>3,50,144.75</b>	<b>2,73,207.94</b>
<b>Total Revenue from Operations</b>	<b>3,50,144.75</b>	<b>2,73,207.94</b>

**2.26.01** The Company is selling lignite/power to Gujarat State Electricity Corporation Limited (GSECL) / Gujarat Urja Vikas Nigam Limited (GUVNL). For arriving at the rate of lignite to be charged in the invoice for the sale of such lignite/power by charging rate of interest of 13% on the fixed assets of the respective project for deciding the cost of lignite as per the agreed formula up to 31st March, 2022. Accordingly, the company has recognised the revenue on such sale. However, w.e.f. 1st July, 2017, while making the payment GSECL/GUVNL are allowing the rate of interest of 8.50% only instead of 13%. Amount receivable thereagainst is ₹ 1,027.02 lakh (31st March, 2022: ₹ 1,027.02 lakh). The matter is under correspondence with the said companies. Necessary adjustment entries, if any, will be passed after the matter is finally decided.

During the year the Government of Gujarat (GoG) has changed the formula (including rate of interest on fixed assets) for arriving at the rate of lignite to be charged in the invoice for the sale of such lignite/power to GSECL/ GUVNL acceptable to all parties effective from 1st April, 2022. The company has raised debit notes aggregating to ₹ 4,584.22 lakh for the same.

## 2.27 OTHER INCOME

(₹ in Lakh)

Particulars	2022-23	2021-22
Interest Income		
- FDRs with Banks & Inter Corporate Deposits (ICDs)	13,871.57	8,850.67
- Others	22,417.98	3,666.36
Income from Investments		
- Dividend Income	1,092.43	991.88
Net gain on Sale of Fixed Assets	16.34	33.94
Sale of Scrap material	315.95	273.25
Excess Provision of Earlier Years Written Back	201.40	171.61
Liquidated Damages/Penalty	395.85	632.99
Other Misc. Income	928.53	897.12
<b>Total Other Income</b>	<b>39,240.05</b>	<b>15,517.82</b>

**2.27.01** During the year, the company earned an interest of ₹ 4,178.73 lakh (2021-22: ₹ 3,680.30 lakh) on the fixed deposits of ₹ 76,595.09 lakh (31st March, 2022: ₹ 76,988.30 lakh) held in the escrow accounts for mine closure expenses and recognised such interest as income in the Statement of Profit and Loss. The interest income so earned is a part of escrow account over which the company has no hold until the provisions of mine closure plan are complied.

As per prevailing guidelines of Ministry of Coal, Govt of India, up to 50% of the total deposited amount including interest accrued in the escrow account would be released to the company after every five years in proportion to the expenditure incurred on mine closure and the balance will be released at the end of final mine closure on compliance of all the provisions of mine closure plan, provided that restoration of mine is completed within the specified period, failing which the amount in the escrow account is liable to be forfeited.

**2.27.02** Interest Income from Others includes Interest on Income Tax amounting ₹ 18,147.02 lakh (2021-22: ₹ Nil).

**2.28 CHANGES IN INVENTORIES**

	(₹ in Lakh)	
Particulars	2022-23	2021-22
<b>Inventories at the end of the year:</b>		
Finished Goods	0.45	0.45
Mined Ore	7,300.76	6,300.29
Stock of Fuel	132.41	104.10
	<b>7,433.62</b>	<b>6,404.84</b>
<b>Less: Inventories at the beginning of the year:</b>		
Finished Goods	0.45	0.45
Mined Ore	6,300.29	6,604.41
Stock of Fuel	104.10	405.78
	<b>6,404.84</b>	<b>7,010.64</b>
<b>(Increase) / Decrease in Inventories</b>	<b>(1,028.78)</b>	<b>605.80</b>

**2.29 EMPLOYEE BENEFIT EXPENSES**

	(₹ in Lakh)	
Particulars	2022-23	2021-22
Salaries, Wages & Bonus	10,681.83	9,836.84
Contribution to Provident fund & other funds	1,681.97	1,699.09
Staff Welfare Expenses	2,887.41	1,068.22
Terminal Benefits	591.93	682.80
Directors' Sitting Fees & Allowances	2.25	2.10
<b>Total Employee Benefit Expenses</b>	<b>15,845.39</b>	<b>13,289.05</b>

**2.30 FINANCE COSTS**

	(₹ in Lakh)	
Particulars	2022-23	2021-22
Unwinding of discount on Provisions	221.83	207.16
Interest on lease liability	6.08	6.05
Interest on delayed payment of income tax	0.13	116.51
<b>Total Finance Costs</b>	<b>228.04</b>	<b>329.72</b>

**2.31 DEPRECIATION AND AMORTISATION EXPENSES**

	(₹ in Lakh)	
Particulars	2022-23	2021-22
Depreciation of Property, Plant and Equipment	6,539.13	6,506.33
Depreciation on Right of Use Assets	93.61	90.70
Depreciation on Investment properties	123.78	123.77
Amortisation of Intangible assets	1,359.93	3,077.54
<b>Total Depreciation and Amortisation Expenses</b>	<b>8,116.45</b>	<b>9,798.34</b>

**2.32 OTHER EXPENSES**

(₹ in Lakh)

Particulars	2022-23		2021-22	
<b>Manufacturing Expenses</b>				
Loading of Lignite & Overburden Removal		1,11,336.18		1,11,947.64
Freight Expenses		3,795.06		2,114.12
Other Loading Charges & Mining Expenses		801.42		663.71
Electricity Expenses		2,257.47		1,770.70
Consumption of Stores, Spares & Chemicals		1,969.32		1,097.85
Operation & Maintenance Charges and Fuel for Thermal Project		2,173.59		1,412.91
Operation & Maintenance Charges for Renewable Energy Projects		2,539.06		2,388.08
Repairs & Maintenance				
- Buildings	1,511.66		512.36	
- Machineries (Including spares)	1,077.97		555.04	
- Other Assets	127.28	2,716.91	102.78	1,170.18
Rates & Taxes				
- Royalty	24,920.99		17,669.01	
- GST Compensatory Cess	27,386.18		32,005.95	
- Other Rates & Taxes	717.43	53,024.60	638.33	50,313.29
Mine Closure Expenses		3,810.14		4,734.51
Rent		21.99		8.72
<b>(A)</b>		<b>1,84,445.74</b>		<b>1,77,621.71</b>
<b>Administrative &amp; Selling Expenses</b>				
CSR Expenses		1,200.00		785.00
Donation		1.50		-
Financial Contribution to Government Bodies		204.00		204.00
Insurance Premium		597.58		608.17
Vehicle Hire Charges		1,141.90		1,008.17
Advertisement & Publicity		1,568.30		161.74
Security Expenses		2,990.62		3,273.44
Legal & Professional Fees		4,911.15		1,060.22
Payment to Auditors				
- Audit Fees	10.34		9.40	
- For Tax Audit	1.37		1.25	
- For Certification and other matters	3.17		2.15	
- For reimbursement of expenses	-	14.88	0.40	13.20
Remuneration to Managing Director		-		9.82
Other Miscellaneous Charges		3,430.85		2,262.22
<b>(B)</b>		<b>16,060.78</b>		<b>9,385.98</b>
<b>Total Other Expenses (A+B)</b>		<b>2,00,506.52</b>		<b>1,87,007.69</b>

**2.32.01** During the year, royalty on account of sale of Bauxite had been accounted for ₹ 2,535.26 lakh (2021-22: ₹ 1,423.89 lakh) on ad hoc basis as intimated by the Commissioner of Geology and Mining. Necessary adjustment shall be made in the accounts after final outcome of the matter.

**2.32.02** In view of the Supreme Court's decision in respect of mining activities, applications made by the Company for renewal of leases covering 2,040 (2021-22: 2,040) hectares of land at Panandhro lignite mine for extracting lignite are pending since 1993-94. Necessary adjustment in respect of liability for any charges, taxes, duties etc. will be provided in accounts on finalisation of renewal applications.

**2.32.03** During the year, the Company has written off ₹ 1.12 lakh (2021-22: ₹ 3.68 lakh) and written back ₹ 1.33 lakh (2021-22: ₹ 4.15 lakh) in the books of account. In the opinion of the management, such amounts are no longer receivable / payable. Net effect thereof is written off/(back) to the Statement of Profit and Loss amounting to ₹(0.21) lakh (2021-22: ₹ (0.47) lakh).

**2.32.04** In compliance with Section 135(5) of the amended Companies Act, 2013, the Company has spent ₹ 1,200.00 lakh (2021-22: ₹ 785.00 lakh) against the minimum statutory requirement of spending ₹ 696.42 lakh (2021-22: ₹ 609.05 lakh) (based on average net profits of last 3 years) during the year towards Corporate Social Responsibility (CSR) Expense.

**Corporate Social Responsibility (CSR) :**

The Information with regard to CSR activities conducted by the Company during the year is as under : (₹ in Lakh)

Particulars	2022-23	2021-22
Amount required to be spent by the company during the year	696.42	609.05
Amount of expenditure incurred	1,200.00	785.00
Shortfall at the end of the year	-	-
Total of previous years shortfall	-	-
Reason for shortfall	-	-

**Nature of CSR activities :**

1. Promoting Education
2. Livelihood Enhancement
3. Community Health and Sanitation
4. Community Infrastructure
5. Protection of Art and Culture

**Related party transactions :**

Type of Transaction	31-Mar-23	31-Mar-22
Contribution to a Trust controlled by the company in relation to CSR expenditure	1,200.00	785.00
Other (Specify)		

**Provision Summary (CSR) :**

Particulars	31-Mar-23	31-Mar-22
Provision at the beginning of the year	-	-
Add: Addition during the year	-	-
Less: Reversal/Adjustment during the year	-	-
Provision at the Closing of the year	-	-

**2.33 INCOME TAX EXPENSES**

This note along with note 2.20 and its sub notes provides an analysis of the Company's income tax expenses show amounts that are directly recognised in equity and how the tax expense is affected by non-assessable and non-deductible items. It also explains significant estimates made in relation to the Company's tax positions.

Particulars	2022-23	2021-22
<b>Current Tax Expenses</b>		
Current tax on profits for the year	43,249.14	19,584.41
Adjustments for the current tax of prior periods	1,663.99	675.96
<b>Total Current Tax Expenses</b>	<b>44,913.13</b>	<b>20,260.37</b>
<b>Deferred Tax Expenses</b>		
Decrease/(Increase) in deferred tax assets	208.48	6,110.25
(Decrease)/Increase in deferred tax liabilities	(651.96)	6,803.46
<b>Total Deferred Tax Expenses</b>	<b>(443.48)</b>	<b>12,913.71</b>
<b>Income Tax Expenses</b>	<b>44,469.65</b>	<b>33,174.08</b>

**2.33.01 Short Provision for Tax of Earlier years :** During the year, the company has written back/(off) the difference between the provision for income tax as per books of account and income tax payable on taxable income as per income tax returns filed for earlier years amounting to ₹ 1,663.99 lakh (2021-22: ₹ 675.96 lakh) and the same has been disclosed in the Statement of Profit and Loss Account as Short Provision for Tax of Earlier years.



**2.34 Statement of Other Comprehensive Income**

	(₹ in Lakh)	
Particulars	2022-23	2021-22
<b>Items that will not be reclassified to profit or loss</b>		
<b>I. Equity Instruments through Other Comprehensive Income</b>		
Fair value of unquoted investments - gain /(loss)	(10,788.25)	29,508.28
Tax impact on unquoted investments	(886.58)	(889.48)
<b>II. Remeasurement gains/ (losses) on defined employee benefit plans</b>		
Actuarial gains	1,154.02	1,153.55
Tax impact on actuarial gains	290.43	290.31
<b>Total of Items that will not be reclassified to profit or loss</b>	<b>(9,634.23)</b>	<b>30,661.83</b>
<b>Total Tax impact</b>	<b>(596.15)</b>	<b>(599.17)</b>
<b>Total</b>	<b>(10,230.38)</b>	<b>30,062.66</b>

**2.35 EARNINGS PER SHARE**

Particulars	2022-23	2021-22
<b>Profit attributable to equity holders for (₹ in Lakh):</b>		
Basic earnings	1,21,247.53	44,521.08
Adjusted for the effect of dilution	1,21,247.53	44,521.08
<b>Weighted average number of Equity Shares for:</b>		
Basic EPS	31,80,00,000	31,80,00,000
Adjusted for the effect of dilution	31,80,00,000	31,80,00,000
<b>Earning Per Share (Face value of ₹ 2 each):</b>		
Basic (₹)	38.13	14.00
Diluted (₹)	38.13	14.00

**2.36 LEASES (Ind AS 116)**

The Company has adopted Ind AS 116 'Leases', effective from 1st April, 2019, using modified retrospective approach.

**The Company as a lessee**

The Company used a number of practical expedients summarised here below:

- 1) Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
- 2) Applied the exemption not to recognise right-of-use assets and liabilities for leases of low value assets.

The following is the carrying amounts of Company's right-of-use assets and the movement in lease liabilities during the year:

	(₹ in Lakh)	
Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Gross Carrying Value</b>		
Balance at the beginning of the Year	1,541.65	1,541.65
Add: Adjustment on account of reassessment /modification	40.83	-
<b>Closing Balance (A)</b>	<b>1,582.48</b>	<b>1,541.65</b>
<b>Accumulated amortisation</b>		
Balance at the beginning of the Year	626.25	535.55
Add: Addition during the Year	93.61	90.70
<b>Closing Balance (B)</b>	<b>719.86</b>	<b>626.25</b>
<b>Net Block (A-B) (Refer Note 2.01B)</b>	<b>862.62</b>	<b>915.41</b>

**Movement in Lease liability with Current/Non-current break-up:-**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Opening balance	55.19	81.28
Adjustment on account of reassessment /modification	40.83	-
Add: Interest Expenses	6.08	6.05
Less: Payments	(52.62)	(32.14)
<b>Closing Balance</b>	<b>49.48</b>	<b>55.19</b>
<b>Current (Refer Note 2.22A)</b>	<b>0.77</b>	<b>27.01</b>
<b>Non Current (Refer Note 2.18A)</b>	<b>48.71</b>	<b>28.18</b>

**Amounts recognised in profit or loss**

Particulars	(₹ in Lakh)	
	2022-23	2021-22
Interest expenses (Refer Note 2.30)	6.08	6.05
Depreciation charge for right-of-use assets (Refer Note 2.31)	93.61	90.70

Contractual maturity analysis of undiscounted lease liabilities is given below:

**Maturity Analysis of lease liabilities (undiscounted):**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Less than one year	4.67	32.14
One to two years	5.36	3.33
Two to five years	16.90	9.99
More than five years	56.11	33.29

**The Company as a lessor**

The Company accounted for its leases in accordance with Ind AS 116.

**2.37 CONTINGENT LIABILITIES****Contingent liabilities not provided for Claims against the Company not acknowledged as debt**

Sr No.	Particulars	(₹ in Lakh)	
		As at 31st March, 2023	As at 31st March, 2022
1	Income Tax	23,221.68	37,554.57
2	Sales Tax/VAT	425.45	419.04
3	Excise & Service Tax	1,581.71	1,601.13
4	Related to contractors, land compensation and others	84,874.99	56,654.72
5	Royalty, stamp duty, conversion tax and other Government levies etc.	6,275.32	6,275.32
6	Incentives to employees	1,158.84	1,158.84
	<b>Total Contingent Liabilities</b>	<b>1,17,537.99</b>	<b>1,03,663.62</b>

**2.37.01** The company is a sole merchant seller of Lignite in the State of Gujarat. Lignite was exhausted in the Panandhro mines in April 2018. Prior to that production from Panandhro mines was inadequate to meet the needs of the power plants of the company and GSECL as well as demand of the customers of Kutch region.

Apart from power plants, the company has also to cater to the fuel needs of Micro, Small, Medium and Large enterprises, therefore, it was inevitable in the larger public interest to increase lignite production in Kutch Region i.e. from Mata No Madh and Umarsar mines above its specified annual lignite production capacity for which the concurrence of Board has been accorded and the Government of Gujarat has been intimated to enhance the Annual Lignite Production Capacity. Liability in this regard, if any, cannot be ascertained at this stage. Necessary adjustment entries, if any, will be passed after the final outcome of the matter.

**2.38 COMMITMENTS**

(₹ in Lakh)

Sr No.	Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>A</b>	<b>Capital Commitments</b>		
	Estimated amount of contracts remaining to be executed on capital account and not provided for	746.09	676.46

**B Other Commitments**

The company had participated in the auction of coal and lignite blocks announced by the Ministry of Coal, Govt of India, vide the auction under 16th tranche of CM (SP) Act, 2015 and 6th tranche of MMDR Act, 1957. The company has been declared as the preferred bidder for two nos. of Coal mines named as Burapahar and Baitarani West both are located in the state of Odisha in the month of March 2023. Agreement with Ministry of Coal, Govt of India has been signed on 29th March 2023 and the Company has given an irrevocable and unconditional bank guarantees amounting to ₹ 1,63,693.73 lakh for the performance of its obligations. In addition to this, the company has committed to pay ₹ 79,925.75 lakh and ₹ 7,179.97 lakh as upfront fee and fixed fee respectively in respect of the above mentioned two coal mines.

**2.39 EVENTS OCCURRING AFTER THE REPORTING PERIOD**

The board has recommended dividend of ₹ 11.45 per share which is subject to approval of shareholders in the ensuing general meeting.

**2.40** In the opinion of Management, any of the assets other than items of property, plant and equipment, investment properties, intangible assets and Non-Current Investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated, unless otherwise stated.

**2.41** Balances of trade payables, trade receivables, loans & advances, advances from customers, other non-current/current liabilities, etc. are subject to confirmation and adjustments, if any, in the accounts.

**2.42** On periodical basis and as and when required, the company reviews the carrying amounts of its assets. During the year 2020-21, the company had booked an impairment loss of ₹ 39,659.49 lakh for Akrimota Thermal Power Station (ATPS). Considering the Plant Load Factor (PLF) of only around 27% and 38% in the year 2021-22 and 2022-23 respectively as against around 19.87% in the year 2020-21, review for possible reversal of impairment in ATPS has not been considered in the current year. However, such review for possible reversal of impairment will be considered after perusal of the financial implication of Power Purchase Agreement (PPA) between the company and GUVNL which is under approval of Gujarat Electricity Regulatory Commission (GERC).

**2.43 SEGMENT INFORMATION****(a) Description of segment and principal activities**

The Chief Operational Decision Maker (CODM) monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment, and accordingly, the Company has identified two reportable operating segments viz. Mining and Power. Operating segments have been identified and reported in a manner consistent with the internal reporting provided to the CODM.

**(b) Segment revenue and expenses**

Revenue and expenses have been identified to a segment on the basis of relationship to operating of the segment. Revenue and expenses which relate to enterprise as a whole and are not allocable to a segment on a reasonable basis have been disclosed as "Unallocated".

**(c) Segment assets and liabilities**

Segment assets and segment liabilities represent assets and liabilities in respective segments. Investments, tax related assets and other assets and liabilities that cannot be allocated to a segment on a reasonable basis have been disclosed as "Unallocated".

**(d) Secondary segment reporting**

The Company does not have geographical distribution of revenue as the operations of the Company are carried out within the country and hence secondary segmental reporting based on geographical locations of its customers is not applicable to the Company.

**(e) Information about major customers**

Revenue from power segment (which exceeds 10% of total segment revenue) amounting to ₹ 34,644.85 lakh (2021-22: ₹ 27,704.46 lakh) is derived from a single customer and revenue from mining segment (which exceeds 10% of total segment revenue) amounting to ₹ 27,069.63 lakh (2021-22: ₹ 13,406.64 lakh) (inclusive of tax) is derived from a single customer.

**(f) Information about product and services**

The Company's revenue from external customers for each product is the same as disclosed below under "segment revenue".

(₹ in Lakh)

Particulars	2022-23				2021-22			
	Mining Projects	Power Projects	Unallocated	Total	Mining Projects	Power Projects	Unallocated	Total
<b>1. Revenue</b>								
External Revenue	3,15,499.90	34,644.85	-	3,50,144.75	2,45,503.48	27,704.46	-	2,73,207.94
Inter Segment Revenue	15,553.23	-	-	15,553.23	8,884.21	-	-	8,884.21
<b>Total Segment Revenue</b>	<b>3,31,053.13</b>	<b>34,644.85</b>	<b>-</b>	<b>3,65,697.98</b>	<b>2,54,387.69</b>	<b>27,704.46</b>	<b>-</b>	<b>2,82,092.15</b>
<b>2. Result</b>								
Segment Results	1,41,092.20	(1,755.18)	-	1,39,337.02	66,654.12	2,126.14	-	68,780.26
Unallocated Corporate Expenses			(12,859.89)	(12,859.89)			(6,602.92)	(6,602.92)
Interest and Dividend Income			37,381.98	37,381.98			13,508.91	13,508.91
Unallocated Other Income			1,858.07	1,858.07			2,008.91	2,008.91
Taxes			(44,469.65)	(44,469.65)			(33,174.08)	(33,174.08)
<b>Net Profit</b>				<b>1,21,247.53</b>				<b>44,521.08</b>
<b>3. Other information</b>								
Segment Assets*	1,55,749.19	92,312.34	4,40,133.02	6,88,194.55	1,48,748.42	96,374.40	3,39,427.00	5,84,549.82
Segment Liabilities*	83,115.17	5,555.00	23,583.19	1,12,253.37	84,135.92	5,898.60	15,917.27	1,05,951.79
Capital Expenditure	1,042.73	662.83	639.27	2,344.83	1,837.33	454.81	70.99	2,363.13
Depreciation and Amortisation Expenses	2,138.55	5,646.83	331.06	8,116.44	3,829.37	5,616.62	352.31	9,798.30
Non-Cash Expenses other than Depreciation and Amortisation Expenses	3,673.48	-	-	3,673.48	4,615.98	-	-	4,615.98

\* Segment assets and liabilities are measured in same way as in the financial statements. They are allocated based on the operations of the segment.

1. Segment assets and liabilities are subject to reconciliation.
2. Segment Revenue of Mining includes ₹ 15,553.23 lakh (2021-22: ₹ 8,884.21 lakh) being captive consumption of Lignite/Lime for Power Project.

**2.44 RELATED PARTY DISCLOSURES**

As per the Indian Accounting Standard-24 on “Related Party Disclosures”, details for reporting period are as follows:

**2.44.01 List of Related Parties**

Particulars	Nature of Relationship
<b>(a) Associates, Joint Ventures, 100% Controlled Entities and Government Related Entities:</b>	
Gujarat Jaypee Cement and Infrastructure Ltd.	Associate
Gujarat Credo Mineral Industries Ltd.	Associate
Aikya Chemicals Pvt. Ltd.	Associate
Gujarat Foundation for Entrepreneurial Excellence	Joint Venture
Swarnim Gujarat Fluorspar Pvt. Ltd.	Joint Venture
Naini Coal Company Ltd.	Joint Venture
Gujarat Mineral Research & Industrial Consultancy Society	100% Controlled Entity
GMDC Science & Research Centre	100% Controlled Entity
GMDC Gramya Vikas Trust	100% Controlled Entity
Gujarat State Electricity Corporation Ltd.	Government Related Entities
Gujarat Urja Vikas Nigam Ltd.	Government Related Entities
Gujarat Industrial Development Corporation	Government Related Entities
Gujarat State Financial Services Ltd.	Government Related Entities
<b>(b) Key Managerial Personnel (KMP)</b>	
Shri Rajiv Kumar Gupta, IAS (Retd.) (Up to 08th June, 2022)	Chairman
Shri Raj Kumar, IAS (From 08th Jul, 2022 to 08th Feb, 2023)	Chairman
Shri Kamal Dayani, IAS (From 08th Feb, 2023 to 31st Mar, 2023)	Chairman
Shri Roopwant Singh, IAS	Managing Director
Shri Milind Torawane, IAS (Up to 14th Feb, 2023)	Director
Smt. Mona Khandhar, IAS (From 14th Feb, 2023)	Director
Smt. Sonal Mishra, IAS	Director
Smt. Gauri Kumar, IAS (Retd.)	Independent Director
Shri Nitin C. Shukla	Independent Director
Shri S.B. Dangayach	Independent Director
Prof. Shailesh Gandhi	Independent Director
Shri L. Kulshrestha	Chief General Manager & Chief Financial Officer
Shri Joel Evans	Company Secretary



**2.44.02 Transactions with related parties (Other than KMP) :**

(₹ in Lakh)

Particulars	Associates		Joint Ventures		100% controlled entity/Government related entities		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	Sale of Goods/Services	3,490.43	2,984.67	0.01	0.01	62,705.16	41,364.84	66,195.60
Purchase of Goods/Services	-	-	-	-	-	3.16	-	3.16
Payment to GFEE of Fund disbursed by GoG	-	-	1,624.74	642.63	-	-	1,624.74	642.63
Interest from GSFS payable to GFEE	-	-	40.60	21.10	-	-	40.60	21.10
Payments made on behalf of the entities	-	-	-	-	34.65	99.72	34.65	99.72
Funds deposited with GSFS	-	-	-	-	1,75,815.03	1,77,021.46	1,75,815.03	1,77,021.46
Funds withdrawn from GSFS	-	-	-	-	99,883.55	1,06,884.21	99,883.55	1,06,884.21
Interest Income/Other Income	62.17	23.14	-	-	13,512.65	8,772.53	13,574.82	8,795.67
Financial Contribution to Government Bodies	-	-	-	-	204.00	204.00	204.00	204.00
Contribution made to Provident Fund Trust	-	-	-	-	1,853.21	1,787.15	1,853.21	1,787.15
Contribution made to GMDC Gramya Vikas Trust	-	-	-	-	1,200.00	785.00	1,200.00	785.00
Outstanding balances arising from sales/purchases of goods/services								
Accounts Payable as at year end	45.98	27.21	861.16	1,289.09	-	-	-	-
Accounts Receivable as at year end	1,076.95	1,274.07	1,641.66	1,641.66	2,81,034.44	2,07,039.09	-	-

Note - The above transactions are inclusive of all taxes, wherever applicable.

**2.44.03 Terms and conditions**

Transactions relating to dividends were on the same terms and conditions that applied to other shareholders. Goods were sold to related parties as mentioned above on mutually agreed terms. Most of the outstanding balances are unsecured.

The Company has executed Power Purchase Agreements (PPA) with one of Government owned Public Sector Undertakings for sale of power generated from wind mills, solar and thermal power plant for the period ranging from 25 to 30 years.

**2.44.04 Key Management Personnel Compensation:**

(₹ in Lakh)

Particulars	2022-23	2021-22
Short-term employee benefits	64.86	67.49
Post-employment benefits	9.16	6.74
Long-term employee benefits	0.52	3.61
Termination benefits	-	-
Employee share-based payments	-	-
Directors' sitting fee	2.25	2.10
<b>Total compensation</b>	<b>76.79</b>	<b>79.94</b>

Note:

- The above compensation has been paid to Directors, Chief General Manager & Chief Financial Officer and Company Secretary as Key Managerial Personnel.
- In the last year, the figures of Post-employment benefits and Long-term employee benefits shown in the financial statements were cumulative up to FY 2021-22, instead of respective financial years, therefore, the same have been modified during the year to make them comparable with figures of FY 2022-23.
- Directors' sitting Fees includes taxes, wherever applicable. Further, directors' sitting fees in respect of Government nominated directors are deposited directly into Government Treasury.

**2.44.05 Other transactions with Government related entities**

Apart from the above transactions, the Company has also entered into other transactions in ordinary course of business with Government related entities. These are transacted at arm's-length prices based on the agreed contractual terms.

**2.44.06** Further, the Company has entered into various long-term material supply and Power Purchase Agreements with the related parties (including Government related entities) where goods/services are to be provided at prices determined based on the contractual terms agreed. Some of the contracts are in the process of being finalised pending the necessary approvals.

## 2.45 FINANCIAL INSTRUMENTS, FAIR VALUE AND RISK MEASUREMENTS

## A. Financial instruments by category and their fair value

(₹ in Lakh)

As at 31st March, 2023	Carrying amount				Fair value <sup>#</sup>			Total
	FVTPL	FVTOCI	Amortised Cost	Total	Level 1 Quoted price in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
<b>Financial assets</b>								
Investments in Joint Ventures and Associates	-	-	891.37	891.37	-	-	-	-
Other Investments								
- Equity Shares - Unquoted	-	16,150.36	-	16,150.36	-	-	16,150.36	16,150.36
- Equity Shares - Quoted	-	30,875.81	-	30,875.81	30,875.81	-	-	30,875.81
Loan								
- Non-current	-	-	573.99	573.99	-	-	-	-
- Current	-	-	299.58	299.58	-	-	-	-
Trade Receivables	-	-	18,897.98	18,897.98	-	-	-	-
Cash and Cash Equivalents	-	-	5,102.01	5,102.01	-	-	-	-
Other Bank Balances	-	-	2,460.17	2,460.17	-	-	-	-
Other Financial Assets								
- Non-current	-	-	2,24,426.83	2,24,426.83	-	-	-	-
- Current	-	-	1,41,435.76	1,41,435.76	-	-	-	-
<b>Total Financial Assets</b>	-	<b>47,026.17</b>	<b>3,94,087.69</b>	<b>4,41,113.86</b>	<b>30,875.81</b>	-	<b>16,150.36</b>	<b>47,026.17</b>
<b>Financial Liabilities</b>								
Lease Liabilities								
- Non-current	-	-	48.71	48.71	-	-	-	-
- Current	-	-	0.77	0.77	-	-	-	-
Other Financial Liabilities								
- Non-current	-	-	294.74	294.74	-	-	-	-
- Current	-	-	16,536.34	16,536.34	-	-	-	-
Trade Payables	-	-	20,328.79	20,328.79	-	-	-	-
<b>Total Financial Liabilities</b>	-	-	<b>37,209.35</b>	<b>37,209.35</b>	-	-	-	-

# Fair value of financial assets and liabilities measured at amortised cost is not materially different from the amortised cost.

(₹ in Lakh)

As at 31st March, 2022	Carrying amount				Fair value <sup>#</sup>			Total
	FVTPL	FVTOCI	Amortised Cost	Total	Level 1 Quoted price in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
<b>Financial assets</b>								
Investments in Joint Ventures and Associates	-	-	891.37	891.37	-	-	-	-
Other Investments								
- Equity Shares - Unquoted	-	12,226.51	-	12,226.51	-	-	12,226.51	12,226.51
- Equity Shares - Quoted	-	45,587.92	-	45,587.92	45,587.92	-	-	45,587.92
Loan								
- Non-current	-	-	637.78	637.78	-	-	-	-
- Current	-	-	302.95	302.95	-	-	-	-
Trade Receivables	-	-	20,491.97	20,491.97	-	-	-	-
Cash and Cash Equivalents	-	-	4,263.48	4,263.48	-	-	-	-
Other Bank Balances	-	-	2,352.65	2,352.65	-	-	-	-
Other Financial Assets								
- Non-current	-	-	1,59,156.50	1,59,156.50	-	-	-	-
- Current	-	-	1,13,334.10	1,13,334.10	-	-	-	-
<b>Total Financial Assets</b>	-	<b>57,814.42</b>	<b>3,01,430.80</b>	<b>3,59,245.23</b>	<b>45,587.92</b>	-	<b>12,226.51</b>	<b>57,814.42</b>
<b>Financial Liabilities</b>								
Lease Liabilities								
- Non-current	-	-	27.01	27.01	-	-	-	-
- Current	-	-	28.18	28.18	-	-	-	-
Other Financial Liabilities								
- Non-current	-	-	167.78	167.78	-	-	-	-
- Current	-	-	15,628.18	15,628.18	-	-	-	-
Trade Payables	-	-	20,891.06	20,891.06	-	-	-	-
<b>Total Financial Liabilities</b>	-	-	<b>36,742.21</b>	<b>36,742.21</b>	-	-	-	-

# Fair value of financial assets and liabilities measured at amortised cost is not materially different from the amortised cost. Accordingly, the fair value has not been disclosed separately.

Types of inputs are as under:

- Input Level I** (Directly Observable) which includes quoted prices in active markets for identical assets such as quoted price for an equity security on Security Exchanges
- Input Level II** (Indirectly Observable) which includes prices in active markets for similar assets such as quoted price for similar assets in active markets, valuation multiple derived from prices in observed transactions involving similar businesses etc.
- Input Level III** (Unobservable) which includes management's own assumptions for arriving at a fair value such as projected cash flows used to value a business etc.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

As per the accounting policy of the company on Equity Instruments, all equity instruments in the scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the company has the option to make an irrevocable election on initial recognition, on an instrument-by-instrument basis, to present changes in fair value through Other Comprehensive Income (OCI) rather than through profit or loss. The option to present changes in Fair Value Through Other Comprehensive Income (FVTOCI) is available only at the time of initial recognition. Accordingly, the company has elected to measure its equity instruments through FVTOCI.

## B. Measurement of fair values

### i) Valuation techniques and significant unobservable inputs

The following are the valuation techniques used in measuring Level 3 fair values, as well as the significant unobservable inputs used.

#### Financial instruments measured at fair value

#### FVTOCI in unquoted equity shares:

#### Gujarat State Petroleum Corporation Limited

**1. Market Approach:** This approach uses information generated by market transactions of the Company being valued or the transactions of comparable companies. The following market-linked information may be used for determining valuation under this approach.

- Quoted price of the company being valued,
- Past transaction value of the company being valued,
- Listed comparable companies' trading multiples like price to earning ratio, enterprise value to earning before interest, tax, depreciation and amortisation, enterprise value to sales etc.
- Transactions multiples for investment / M & A transaction of comparable companies.

The valuation arrived at based on the market approach reflects the current value of the Company perceived in the active market. However, as the valuation arrived at using market multiples is based on the past/current transaction or traded values of comparable companies/businesses, it may not reflect the possible changes in future trend of cash flows being generated by a business.

**2. Income Approach :** The income approach reflects present value of future cash flows. For valuing a business, the discounted cash flow (DCF) methodology is used under this approach. This methodology works on the premise that the value of a business is measured in terms of future cash flow streams, discounted to the present time at an appropriate discount rate. This method is used to determine the present value of business on a going concern assumption. The DCF technique recognises the time value of money.

The value of the firm is arrived at by estimating the Free Cash Flow to Firm (FCFF) and discounting the same at the Weighted Average Cost of Capital (WACC). FCFF is estimated by forecasting free cash flows available to the firm (which are derived on the basis of the likely future earnings of the company).

**3. Cost Approach:** The cost approach essentially estimates the cost of replacing the tangible assets of the business. The replacement cost takes into account the market value of various assets or the expenditure required to create the infrastructure exactly similar to that of a company being valued.

#### Significant unobservable inputs

Highest priority is given to unadjusted quoted price of listed entities and lowest priority to non-market linked inputs such as future cash flows used in income approach.

#### Inter-relationship between significant unobservable inputs and fair value measurement

The estimated fair value would increase (decrease) if there is a change in significant unobservable inputs used in determination of fair value.

Considering the diverse asset and investment base of the Company with differing risk/return profiles, a sum of the parts approach has been adopted for the valuation. Under this method, the value of each distinct business/asset/investment has been arrived at separately and total value estimate for the Company presented as the sum of all its business/assets/investments.

**Gujarat Guardian Limited**

Fair value is determined using the ratio of enterprise value to EBIDTA adjusted for the industry average. The industry average has been computed using peer companies. Further, in the absence of latest valuation report of Gujarat Guardian Limited, the fair value is determined based on valuation report as on 31st December, 2022. Once the latest valuation report is available, appropriate changes would be made in the subsequent periods.

**Gujarat Industrial And Technical Consultancy Organisation Limited (GITCO) and Gujarat Informatics Limited**

In the absence of sufficient information for determination of fair value, the Company has determined the same using net worth as reflected in the financial statements as at the each reporting date. Management is of the view that the value so determined are reflective of the fair values.

Further, in the absence of the audited financial statements of GITCO and Gujarat Informatics Limited, the fair value is determined based on unaudited financial statements for the year ended 31st March, 2023 and 31st March, 2022 respectively. Once the audited financials are available, appropriate changes would be made in the subsequent periods.

**ii) Transfers between Levels 1 and 2**

There have been no transfers between Level 1 and Level 2 during the reporting periods

**iii) Level 3 fair values**

Movements in the values of unquoted equity instruments for the period ended 31st March, 2023 and 31st March, 2022:

Particulars	(₹ in Lakh)
Particulars	Amount
<b>As at 31st March, 2021</b>	<b>10,185.31</b>
Acquisitions/ (disposals)	-
Gains/ (losses) recognised in other comprehensive income	2,041.19
Gains/ (losses) recognised in statement of profit or loss	-
<b>As at 31st March, 2022</b>	<b>12,226.50</b>
Acquisitions/ (disposals)	-
Gains/ (losses) recognised in other comprehensive income	3,923.86
Gains/ (losses) recognised in statement of profit or loss	-
<b>As at 31st March, 2023</b>	<b>16,150.36</b>

**Sensitivity analysis - Investments in unquoted equity instruments**

On account of lack of sufficient information as at the end of reporting period and nature of investments, the management is of the view that it is impracticable to determine the sensitivity of the fair values to changes in the underlying assumptions.

**C. Financial risk management**

The Company has exposure to the following risks arising from financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk.

**Risk management framework**

The Company has a well-defined risk management framework. The Board of Directors of the Company has adopted a Risk Management Policy. Company has also set up a Risk Management Committee.

Looking to the profile of the Company, i.e., Mining and Power Operations, the Company has inbuilt risk management practices to address various operational risks. The Company has standard operating processes for various mining operations in order to mitigate procedures and prevent risk arising out of various operations. The Company has no external borrowings. Hence, there is no financial risk that can impact the Company's Financial Position. The Company primarily deals with natural resources. Hence, Policy of Government may impact the Company's operational strategy. The Company's risk management process revolves around following parameters:

1. Risk Identification and Impact Assessment
2. Risk Evaluation
3. Risk Reporting and Disclosure
4. Risk Mitigation

**(i) Credit risk**

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers.

**Other financial assets**

The Company maintains its Cash and cash equivalents and Bank deposits with banks having good reputation, good past track record and high quality credit rating and also reviews their creditworthiness on an ongoing basis.

**Trade and other receivables**

Trade receivables of the Company are typically unsecured, except to the extent of advance received against sales for sale of lignite. Credit risk is managed through credit approvals and periodic monitoring of the creditworthiness of customers to which Company grants credit terms in the normal course of business. The Company performs ongoing credit evaluations of its customers' financial condition and monitors the creditworthiness of its customers to which it grants credit terms in the normal course of business. Significant portion of trade receivables at the respective reporting date comprise State Governments' PSUs. Management does not expect any credit risk on the same. The allowance for impairment of trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables.

**Movements in Expected Credit Loss Allowance**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Balance at the beginning of the year	97.27	97.27
Movements in allowance	29.81	-
<b>Closing balance</b>	<b>127.08</b>	<b>97.27</b>

**The maximum exposure to credit risk for trade and other receivables by geographic region was as follows:**

(₹ in Lakh)

Particulars	Carrying amount	
	31st March, 2023	31st March, 2022
India	18,897.98	20,491.97
Other regions	-	-
	<b>18,897.98</b>	<b>20,491.97</b>

Management believes that the unimpaired amounts that are past due by more than 30 days are still collectible in full, based on historical payment behaviour and extensive analysis of customer credit risk, including underlying customers' credit ratings if they are available.

Management estimates that there are no instances of past due or impaired trade and other receivables.

**(ii) Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

**Exposure to liquidity risk**

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements, if any.

(₹ in Lakh)

As at 31st March, 2023	Contractual cash flows			
	Carrying amount	Total	Less than 12 months	More than 12 months
<b>Non-derivative financial liabilities</b>				
Non-current financial liabilities	343.45	343.45	-	343.45
Current financial liabilities	16,537.11	16,537.11	16,537.11	-
Trade payables	20,328.79	20,328.79	20,328.79	-
<b>Total</b>	<b>37,209.35</b>	<b>37,209.35</b>	<b>36,865.90</b>	<b>343.45</b>

(₹ in Lakh)

As at 31st March, 2022	Contractual cash flows			
	Carrying amount	Total	Less than 12 months	More than 12 months
<b>Non-derivative financial liabilities</b>				
Non-current financial liabilities	194.79	194.79	-	194.79
Current financial liabilities	15,656.36	15,656.36	15,656.36	-
Trade payables	20,891.06	20,891.06	20,891.06	-
<b>Total</b>	<b>36,742.21</b>	<b>36,742.21</b>	<b>36,547.42</b>	<b>194.79</b>



**(iii) Market risk**

Market risk is the risk that changes in market prices – such as foreign exchange rates, interest rates and equity prices – will affect the Company's income or the value of its holdings of financial instruments.

**Currency risk**

The functional currency of the Company is Indian Rupees.

The Company do not use derivative financial instruments for trading or speculative purposes. As the Company does not engage in foreign exchange transaction, it is not exposed to currency risk.

**Interest rate risk**

Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing investments will fluctuate because of fluctuations in the interest rates. The Company does not have any undrawn or outstanding borrowings and hence does not possess any interest rate risk.

**Price risk**

The Company's exposure to equity securities price risk arises from investments held by the Company and classified in the balance sheet as fair value through other comprehensive income (FVTOCI). Some of the equity investments are publicly traded and are included in the NSE Nifty 50 Index.

**Sensitivity**

The table below summarises the impact of increases/decreases of the index on the Company's equity and other comprehensive income for the period. The analysis is based on the assumption that the index had increased by 20% or decreased by 20% with all other variables held constant, and that the Company's quoted equity instruments moved in line with the index. The % have been determined considering average of the actual movements in quoted prices of equity shares held as investments as at 31st March, 2023.

(₹ in Lakh)	
Particulars	Impact on Other Comprehensive Income
NSE NIFTY 50 - increase 20%	6,175.16
NSE NIFTY 50 - decrease 20%	(6,175.16)

**2.46 CAPITAL MANAGEMENT****The Company's objectives when managing capital are to:**

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

The Company monitors capital using a ratio of 'adjusted net debt' to 'adjusted equity'. For this purpose, adjusted net debt is defined as total non-current liabilities, less cash and bank balances. Adjusted equity comprises all components of equity.

The Company's adjusted net debt to adjusted equity ratio as at 31st March, 2023 and 31st March, 2022 was as follows.

(₹ in Lakh)		
Particulars	As at 31st March, 2023	As at 31st March, 2022
Total Non-current liabilities	62,877.20	63,768.26
Less : Cash and bank balances	7,562.18	6,616.13
<b>Adjusted net debt</b>	<b>55,315.02</b>	<b>57,152.13</b>
<b>Total equity</b>	<b>5,75,941.18</b>	<b>4,78,598.03</b>
Adjusted net debt to adjusted equity ratio*	0.10	0.12

\* Debt Equity Ratio disclosed here differs from the Debt Equity Ratio disclosed in note 2.49 as a part of statutory disclosure requirement under schedule III.

**2.47** Corresponding figures of the previous year have been re-grouped / re-arranged / re-classified / restated and revised, wherever necessary, for rounding off to nearest lakh and/or to make them comparable with the figures of the current year.

**2.48: PRIOR PERIOD ITEMS, ERRORS AND CHANGES IN ACCOUNTING POLICIES & ACCOUNTING ESTIMATES**

(a) The Company has accounted for material prior period errors discovered during the current period, retrospectively by restating the comparative amounts to which the same relate. Since certain periods were prior to comparative period presented, the impact has been considered in opening balance sheet of comparative period presented.

Following are the financial items affected due to restatement in the comparative financial results presented hereunder for the matters stated above: (₹ in Lakh)

Financial Statements Line Item affected (Balance Sheet)	As at 31st March, 2022				As at 1st April, 2021			
	Earlier Presented Amount	Correction Amount	Reclassification Amount*	Restated Amount	Earlier Presented Amount	Correction Amount	Reclassification Amount*	Restated Amount
<b>ASSETS</b>								
<b>Non-Current Assets</b>								
Property, Plant and Equipment	1,09,201.49	-	(915.41)	1,08,286.08	1,15,090.87	-	(1,006.10)	1,14,084.77
Right of use assets		-	915.41	915.41		-	1,006.10	1,006.10
<b>Financial Assets</b>								
Other Financial Assets	1,59,232.86	(76.36)	-	1,59,156.50				
Deferred Tax Assets (Net)					5,456.21	-	3,137.83	8,594.04
Other Non-Current Assets	51,470.87	(116.42)	(1,728.48)	49,625.98	48,046.63	-	(3,137.83)	44,908.80
<b>Current Assets</b>								
<b>Financial Assets</b>								
Other Financial Assets	1,13,339.75	(5.65)	-	1,13,334.10				
Other Current Assets	15,068.41	(25.39)	(1,479.86)	13,563.16				
<b>LIABILITIES</b>								
<b>Non-Current Liabilities</b>								
Provisions	58,994.08	(5,674.36)	3,803.84	57,123.56	49,149.90	(1,391.78)	3,931.37	51,689.49
Net Employee Benefit Liabilities	3,803.84	-	(3,803.84)	-	3,931.37	-	(3,931.37)	-
Deferred Tax Liabilities (Net)	8,127.18	-	(3,208.34)	4,918.84				
<b>Current Liabilities</b>								
<b>Financial Liabilities</b>								
Trade Payables	20,925.01	(33.95)	-	20,891.06				
Net Employee Benefit Liabilities	1,358.93	-	(1,358.93)	-	1,258.34	-	(1,258.34)	-
Provisions	-	-	1,192.83	1,192.83	-	-	1,098.23	1,098.23
Other Current Liabilities	4,277.18	-	166.10	4,443.28	5,382.75	-	160.11	5,542.86
<b>Other Equity</b>								
<b>Retained Earnings</b>	<b>1,48,964.28</b>	<b>5,484.50</b>	<b>-</b>	<b>1,54,448.78</b>	<b>1,08,421.47</b>	<b>1,391.78</b>	<b>-</b>	<b>1,09,813.25</b>
Prior Period Errors of earlier periods		1,391.78						
Excess booking of Other Income		(32.93)						
Short booking of Finance costs		(116.42)						
Excess booking of Other Expenses		4,242.07						

(₹ in Lakh)

Financial Statements Line Item affected (Statement of Profit and Loss)	2021-22			
	Earlier Presented Amount	Correction Amount	Reclassification Amount*	Restated Amount
<b>INCOME</b>				
Finance Income	12,593.39	-	(12,593.39)	-
Other Income	2,957.36	(32.93)	12,593.39	15,517.82
<b>EXPENSES</b>				
Finance Costs	213.30	116.42	-	329.72
Other Expenses	1,91,249.76	(4,242.07)	-	1,87,007.69
<b>TAX EXPENSES</b>				
Deferred Tax	12,984.22	-	(70.51)	12,913.71
Short/(excess) provision of earlier years	605.45	-	70.51	675.96
<b>Profit for the Year</b>	<b>40,428.36</b>	<b>4,092.72</b>	<b>-</b>	<b>44,521.08</b>

\*Reclassification has been done in compliance with Schedule III of the Companies Act, 2013 and for better presentation.

(Amount in ₹)

Effect on Earning Per Share	2021-22		
	Earlier Presented Amount	Correction Amount	Restated Amount
<b>Earnings per Share (EPS) for Profit for the Period (Face Value of ₹ 2)</b>			
Basic (₹)	12.71	1.29	14.00
Diluted (₹)	12.71	1.29	14.00

**(b) During the year, the company has made changes in the following accounting policies:**

(I) Till FY 2021-22 in respect of Employee benefits of Provident Fund, it was stated in the accounting policy that 'The Company pays provident fund contributions to GMDC Employees Provident Fund Trust. The Company has no further payment obligations once the contributions have been paid.' It was also stated that 'Reimbursement of losses and other related expenses to Provident Fund Trust are charged to the Statement of Profit and Loss as and when crystallised' Thus the company reimburses the loss and other related expenses also to the Trust in addition to the provident fund contributions. Further during the year, the Trust informed the company that the finalisation of its accounts for FY 2022-23 is in progress and it is going to provide for the principal and interest on its stressed investments and requested the company to reimburse the above loss in addition to any other loss that the Trust may incur on the finalisation of accounts for FY 2022-23. The change is made in the policy with a view to remove the anomaly as stated above and also to provide for the known loss to the Trust on the stressed investments in FY 2022-23. On account of the change in the accounting policy profit for the year is decreased by ₹ 1,587.13 lakh (Previous Year ₹ Nil) and Provisions / Other current liabilities under the head Current Liabilities has increased by the like amount.

(II) In the Accounting policy of Revenue Recognition, it is added that in respect of Insurance claims, they are recognised as and when received, as the final amount of such claims to be settled cannot be measured reliably. The company is consistently following the above policy from year to year. But this fact was not disclosed in the accounting policy. For the sake of proper disclosure the change in policy has been made. However, the above change has not resulted in any change in profit or loss and/or asset or liability.

(III) Earlier the Company revised its Accounting Policy in respect of Leases in FY 2019-20 wherein 'Adoption of Ind AS 116 and Transition' was referred to. The mention of its accounting treatment on adoption of Ind AS 116 during transition was also made therein. As the Company has already adopted Ind AS 116 since 01st April, 2019, reference of 'transition' in Significant Accounting policies is redundant. accordingly, the policy on leases is revised deleting the reference pertaining to transition therein. For the sake of proper disclosure the change in policy has been made. However, the above change has not resulted in any change in profit or loss and/or asset or liability.

## 2.49 FINANCIAL RATIOS

Various Financial ratios are disclosed as under:

Particulars	Numerator	Denominator	31-Mar-23	31-Mar-22	Variance	Reason for Change if Variance exceed 25%	
							(₹ in Lakh)
a. Current Ratio (times)	Current Assets	Current Liabilities	4.04	3.87	4.35%		
b. Debt-Equity Ratio (times)	Total Debt	Shareholder's Equity	Not Applicable as the Company don't have any borrowings				
c. Debt Service Coverage Ratio (times)	Profit for the year + Non-cash operating expenses + Interest + Other Non Cash Adjustments	Interest & Lease Payments	473.96	163.10	190.60%	Due to increase in profit for the year in current year compared to previous year, there is increase in ratio.	
d. Return on Equity Ratio (%)	Profit for the year	Average Shareholder's Equity	23.00%	10.08%	128.10%	Due to increase in profit for the year in current year compared to previous year, there is increase in ratio.	
e. Inventory turnover ratio (times)	Revenue from Operations	Average Inventory	35.59	29.02	22.63%		
f. Trade Receivables turnover ratio (times)	Revenue from Operations	Average Trade Receivables	17.78	15.60	13.93%		
g. Trade payables turnover ratio (times)	Loading of Lignite & Overburden Removal Expenses + Mine Closure Expenses	Average Trade Payables	5.44	5.86	-7.08%		
h. Net capital turnover ratio (times)	Revenue from Operations	Average Working Capital	2.58	2.80	-7.72%		
i. Net profit ratio (%)	Profit for the year	Revenue from Operations	34.63%	16.30%	112.50%	Net Profit Ratio has been improved on account of better realisation of Mining Revenue.	
j. Return on Capital employed (%)	Earnings before Interest and Taxes	Tangible Networth + Deferred Tax Liabilities	30.26%	17.36%	74.37%	Due to increase in profit for the year in current year compared to previous year, there is increase in ratio	
k. Return on investment (ROI) (%)							
i) ROI on deposits (with Banks, Fls incl ICDs)	Interest Income from Banks and ICDs	Average Deposits (with Banks, Fls incl ICDs)	5.72%	5.54%	3.24%		
ii) ROI on Investments	Dividend Income and Fair Value Gain / (Loss)	Average Investments	-18.19%	69.39%	Not Comparable	Market value of Investments has been reduced.	

**2.50** The company witnessed a ransomware attack on Information Technology System(s) on 21st March, 2023. As soon as an information security incident occurred, the company took immediate corrective measures with the assistance of cyber experts and isolated its core IT assets. The incident has not impacted the company's core IT systems. The company also informed CERT-in (Indian Computer Emergency Response Team) about the ransomware attack to investigate the root causes and to further suggest remedial steps. With concerted efforts as per our verification no loss of financial data due to this incident was identified.

## 2.51 Recent pronouncements

The Ministry of Corporate Affairs ("MCA") has notified Companies (Indian Accounting Standard) Amendment Rules, 2023 dated 31st March, 2023 to amend certain Ind ASs which are effective from 1st April, 2023: Below is a summary of such amendments:

### Ind AS 1 Presentation of financial statements

The MCA issued amendments to Ind AS 1, providing guidance to help entities meet the accounting policy disclosure requirements. The amendments aim to make accounting policy disclosures more informative by replacing the requirement to disclose 'significant accounting policies' with 'material accounting policy information'. The amendments also provide guidance under what circumstance, the accounting policy information is likely to be considered material and therefore requiring disclosure.

The amendments are effective for annual reporting periods beginning on or after 1st April, 2023. The Company is currently revisiting their accounting policy information disclosures to ensure consistency with the amended requirements.

### Ind AS 8 Accounting policies, changes in accounting estimates and errors

The amendment to Ind AS 8, which added the definition of accounting estimates, clarifies that the effects of a change in an input or measurement technique are changes in accounting estimates, unless resulting from the correction of prior period errors. These amendments clarify how entities make the distinction between changes in accounting estimate, changes in accounting policy and prior period errors. The distinction is important, because changes in accounting estimates are applied prospectively to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events as well as the current period.

The amendments are effective for annual reporting periods beginning on or after 1st April, 2023. The amendments are not expected to have a material impact on the Company's financial statements.

### Ind AS 12 Income taxes

The amendment to Ind AS 12, requires entities to recognise deferred tax on transactions that, on initial recognition, give rise to equal amounts of taxable and deductible temporary differences. They will typically apply to transactions such as leases of lessees and decommissioning obligations and will require the recognition of additional deferred tax assets and liabilities.

The amendment should be applied to transactions that occur on or after the beginning of the earliest comparative period presented. In addition, entities should recognise deferred tax assets (to the extent that it is probable that they can be utilised) and deferred tax liabilities at the beginning of the earliest comparative period for all deductible and taxable temporary differences associated with:

- right-of-use assets and lease liabilities, and
- decommissioning, restoration and similar liabilities, and the corresponding amounts recognised as part of the cost of the related assets.

The cumulative effect of recognising these adjustments is recognised in retained earnings, or another component of equity, as appropriate. Ind AS 12 did not previously address how to account for the tax effects of on-balance sheet leases and similar transactions and various approaches were considered acceptable.

The Company is currently assessing the impact of the amendments.

#### As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
**Place:** Ahmedabad  
**Date:** 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

#### For and on behalf of the Board of Directors,

**Roopwant Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

**Place:** Ahmedabad  
**Date:** 30th May, 2023



# INDEPENDENT AUDITORS' REPORT

To  
**The Members of  
Gujarat Mineral Development Corporation Limited**  
**Report on the Consolidated Financial Statements**

## Opinion

We have audited the accompanying Consolidated Financial Statements of **Gujarat Mineral Development Corporation Limited** ("the Company"), and its control entities, its associates and jointly controlled entities (the Company, its controlled entity, its associates and jointly controlled entities referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st March, 2023, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March, 2023 and its consolidated profit, consolidated total comprehensive income, consolidated changes in equity and its consolidated cash flows for the year ended on that date.

## Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

## Emphasis of Matter

i. We draw kind attention to Note No. 2.33.01 of the Consolidated Financial Statements wherein, during the current year the company has charged the difference between the provision for income tax as per books of account and income tax payable on taxable income as per

income tax returns filed for earlier years amounting to ₹ 1,663.99 lakh and the same has been disclosed in the Consolidated Statement of Profit and Loss as Short Provision for Tax of Earlier years.

ii. We draw kind attention to Note 2.27.01 of the Consolidated Financial Statements, whereby the company earned an interest of ₹ 4,178.73 lakh on the fixed deposit of ₹ 76,595.09 lakh held in the escrow accounts for mine closure expenses and recognised such interest as income in the Consolidated Statement of Profit and Loss. The interest income so earned is a part of escrow account over which the company has no hold until the provisions of mine closure plan are complied.

iii. We draw kind attention to Note 2.48 (a) of the Consolidated Financial Statements, whereby the company has accounted for material prior period errors discovered during the current period, retrospectively by restating the comparative amounts to which the same relate.

iv. We draw kind attention to Note 2.48 (b) (i): Till FY 2021-22 in respect of Employee benefits of Provident Fund, it was stated in the accounting policy that 'The Company pays provident fund contributions to GMDC Employees Provident Fund Trust. The Company has no further payment obligations once the contributions have been paid.' It was also stated that 'Reimbursement of losses and other related expenses to Provident Fund Trust are charged to the Statement of Profit and Loss as and when crystallised'. Thus the company reimburses the loss and other related expenses also to the Trust in addition to the provident fund contributions. Further during the year, the trust informed the company that the finalisation of its accounts for FY 2022-23 is in progress and it is going to provide for the principal and interest on its stressed investments and requested the company to reimburse the above loss in addition to any other loss that the trust may incur on the finalisation of accounts for the FY 2022-23. The change is made in the policy with a view to remove the anomaly as stated above and also to provide for the known loss to the trust on the stressed investments in FY 2022-23.

On account of the change in the accounting policy profit for the year is decreased by ₹ 1,587.13 lakh (Previous Year ₹ Nil) and Provisions / Other Current Liabilities under the head Current Liabilities has increased by the like amount.

v. We draw kind attention to Note 2.48 (b) (ii): In respect of Insurance claims the accounting policy of revenue recognition it is added that, they are recognised as and when received, as the final amount of such claims to be settled cannot be measured reliably. The company is consistently following the above policy from year to year. But this fact was not disclosed in the accounting policy. For the sake of proper disclosure, the change in policy has been made.

However, the above change has not resulted in any change in profit or loss and/or asset or liability.

vi. We draw kind attention to Note 2.48 (b) (iii): Earlier the Company revised its Accounting Policy in respect of Leases in FY 2019-20 wherein ‘Adoption of Ind AS 116 and Transition’ was referred to. The mention of its accounting treatment on adoption of Ind AS 116 during transition was also made therein. As the Company has already adopted Ind AS 116 since 01st April, 2019, reference of ‘transition’ in significant accounting policy is redundant. accordingly, the policy on leases is revised deleting the reference pertaining to transition therein. For the sake of proper disclosure, the change in policy has been made.

However, the above change has not resulted in any change in profit or loss and/or asset or liability.

vii. We draw kind attention to Note 2.49 of the Consolidated Financial Statements whereby it has been disclosed that the company witnessed a ransomware attack on Information Technology System(s) on 21st March, 2023. As per the information and explanations provided to us and on the basis of our examination, the incident has not impacted the company’s core IT systems and as per verification no loss of financial data due to this incident was identified.

viii. We draw the attention to Note No 2.51.01 of Consolidated Financial Statements wherein Gujarat Mineral Research

and Industrial Consultancy Society (GMRICS), a controlled entity of the company has not been considered in preparation of Consolidated Financial Statements, as GMRICS has not prepared its annual accounts since 2012-13 due to no financial transactions.

Our opinion on the Consolidated Financial Statements, and our Report on Other Legal and Regulatory Requirements, is not modified in respect of matters described above.

**Key Audit Matter**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Consolidated Financial Statements of the current period. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	<p><b>Mine Closure Obligation (Refer Note No. 2.07.01, 2.07.02, 2.19)</b></p> <p>The company estimates its obligation for Mine Closure, Site Restoration and Decommissioning based upon detailed calculation and technical assessment. Mine Closure expenditure is provided as per approved Mine Closure Plan. As the provision for mine closure involves estimate and Management judgement, the same is considered as a Key Audit Matter.</p>	<p>Our Audit procedure included the following:</p> <ul style="list-style-type: none"> <li>• Identification and understanding of the reasonableness of the principal assumption used by the management to judge the need for its basis of estimate as it has been explained to us that the provision made is in accordance with the technical evaluation.</li> <li>• We have verified the arithmetical accuracy of the mine closure obligation provision.</li> </ul> <p>Based on the above procedures performed, we did not identify any significant exceptions in the management’s assessment in Mine closure obligation provision.</p>
2.	<p><b>Contingent liabilities relating to Income tax (as described in Note 2.37 of the financial statements)</b></p> <p>The company has uncertain tax position including matters under dispute which involve significant judgement relating to the possible outcome of these disputes in estimation of the provision of income tax. In view of this, the area has been considered as a Key Audit Matter.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> <li>• As part of our audit procedures, we have assessed management’s processes to identify new possible obligations and changes in existing obligations for compliance with group’s policy and Ind AS 37 requirements.</li> <li>• We have analysed significant changes from prior periods and obtain a detailed understanding of these items and assumptions applied.</li> <li>• We have obtained details of completed tax assessments and outstanding demands as at the year ended 31st March, 2023 from management. We involved our internal experts to discuss with the management regarding estimates used to ascertain the tax provision of disputed cases.</li> <li>• We have held regular meetings with management and legal counsels.</li> <li>• We have assessed the appropriateness of presentation of the most significant contingent liabilities in the Consolidated Financial Statements.</li> </ul>

S. No	Key Audit Matter	Auditor's Response
3.	<p><b>Revenue Recognition (as disclosed in Note No. 1(q))</b></p> <p>Revenue recognition is considered as a key audit matter because revenues are a key financial performance measure which could create an incentive for revenues to be recognised prematurely. Relevant areas from the revenue recognition perspective are accuracy of the recognised amounts and timing of revenue recognition.</p> <p>The company reported the revenue from operations ₹ 350,144.75 lakh in comparison to previous year ₹ 273,207.94 lakh. The increase in revenue from operations is mainly due to better realisation on account of increase in price of lignite.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> <li>• Assessment of GMDC's accounting policies over revenue recognition from Ind AS 115 perspectives.</li> <li>• Performed walkthroughs and test of controls, assisted by IT specialists, of the revenue recognition processes and assessed the design and operating effectiveness of key controls.</li> <li>• Analytical procedures over revenue transactions throughout the financial year to identify potential abnormal entries.</li> <li>• Effectiveness testing of revenue recognition related application controls in the enterprise resource planning system used by GMDC.</li> <li>• Effectiveness testing of management's internal controls in sales process as well as analysis of identified control exceptions and their root cause.</li> <li>• On a sample basis an analysis of current sales contracts and evaluation of appropriateness of recognised revenue and its timing.</li> <li>• Examined invoice samples with various shipping terms to ensure that revenue has been recognised appropriately.</li> </ul>
4.	<p><b>Carrying value of Property, Plant and Equipment, Right of use assets, Other Intangible assets (including Capital work-in-progress and Intangible Assets under Development)</b> <b>(Refer Note No. 2.01A, 2.01B, 2.01C, 2.03)</b></p> <p>Property, plant and equipment, right of use assets, capital work-in-progress (CWIP), other intangible assets and Intangible assets under development represent significant balances recorded in the statement of financial position in the Consolidated Financial Statements.</p> <p>The evaluation of the recoverable amount of these assets requires significant judgement in determining the key assumptions supporting the expected future cash flows of the business and the utilisation of the relevant assets including impairment provisions related to the assets.</p> <p>There are a number of areas where management judgement impacts the carrying value of property, plant and equipment, intangible assets and their respective depreciation profiles. These include the decision to capitalise or expense costs; the asset life review including the impact of changes in the Company's strategy; and the timeliness of capitalisation, determination or the measurement and recognition criteria for assets retired from active use.</p>	<p>Our audit procedures relating to the carrying value of property, plant and equipment, right of use assets, other intangible assets (including and capital work-in-progress and intangible assets under development) included the following:</p> <ul style="list-style-type: none"> <li>• We evaluated the assumptions made by management in the determination of carrying values and useful lives to ensure that these are consistent with the principles of Indian Accounting Standards (Ind AS) 16 Property, Plant and Equipment and Ind AS 38 Intangible Assets.</li> <li>• We compared the useful lives of each class of asset in the current year to the previous year to determine whether there were any significant changes in the useful lives of assets, and considered the reasonableness of changes based on our knowledge of the business and the industry.</li> <li>• We assessed whether indicators of impairment existed as at 31st March, 2023 based on our knowledge of the business and the industry and wherever required the provision of impairment of assets/ CWIP were reviewed.</li> <li>• We tested the controls in place over the property, plant and equipment and intangible assets, evaluated the appropriateness of capitalisation policies, performed tests of details on costs capitalised and assessed the timeliness of capitalisation including de-capitalisation of assets retired from active use and the application of the asset life.</li> </ul> <p>Based on the above procedures, we found management's assessment in determining the carrying value of the property, plant and equipment and intangible assets are to be reasonable.</p>

### Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility and Sustainability Report, Report on CSR Activities, Corporate Governance and Shareholders Information, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action, if required. We have nothing to report in this regard.

### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act, read with relevant rules issued thereunder and accounting principles generally accepted in India.

This responsibility of Board of Directors of the companies/entities included in the Group also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Standards on Auditing ("SAs"), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group, its joint ventures and associates to



express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the consolidated financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Other Matters

We did not audit the financial statements of 100% controlled entities and three joint ventures and three associates, whose financial statements reflect total assets of ₹ 21,704.56 lakh as at 31st March, 2023, total revenues of ₹ 11,987.84 lakh and net cash flows amounting to ₹ 5.43 lakh of a 100% controlled entity for the year ended on that date, as considered in the consolidated financial statements.

Financial statements of a 100% controlled entity, three joint ventures and three associates are unaudited. These consolidated financial statements have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these controlled entity, jointly controlled entities and associates, and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid controlled entity, jointly controlled entities and associates, is based solely on such unaudited financial statements/financial information. In our opinion and according to information and explanations given to us by the

Management, these consolidated financial statements are not material to the Group.

Our opinion on the consolidated financial statements, and our Report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of other auditors and financial statements certified by the Management.

### Report on Other Legal and Regulatory Requirements

1. With respect to the matters specified in paragraphs 3(xxii) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, the financial statements of the associate and joint venture companies are un-audited and hence there have been no question of qualifications or adverse remarks of the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.
2. In terms of Section 143(5) of the Companies Act, 2013, we give in **Annexure 'A'** a statement on the directions issued under the aforesaid section by the Comptroller and Auditor General of India.
3. As required by Section 143 (3) of the Companies Act, 2013 we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;
  - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books;
  - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of the consolidated financial statements;
  - d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;
  - e) Being a Government Company, pursuant to the Notification No. GSR 463(E) dated 5th June, 2015 issued by Ministry of Corporate Affairs, Government of India, provisions of sub-section (2) of Section 164 of the Companies Act, 2013, are not applicable to the Company and its controlled entities. Further, on the basis of the representation received from the management, none of the directors of the associates and joint ventures, incorporated in India are disqualified as on 31st March, 2023, from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate Report in **Annexure 'B'**. Our report expresses an unmodified opinion on the adequacy and operating



effectiveness of the Group's internal financial controls with reference to consolidated financial statements.

- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended: Being a Government Company, pursuant to the Notification No. GSR 463(E) dated 5th June, 2015 issued by Ministry of Corporate Affairs, Government of India, provisions of Section 197 of the Act, are not applicable to the Company and its controlled entities. Further, on the basis of the representation received from the management, the remuneration paid, if any, by the associates and joint ventures, incorporated in India to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its consolidated financial statements- Refer Note 2.37 to the Consolidated Financial Statements.
  - ii. As explained to us, the Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. [a] The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether,

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

[b] The management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether,

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

[c] Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The dividend declared / paid during the year by the company is in compliance with Section 123 of the Companies Act, 2013.

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

**Place:** Ahmedabad

**Date:** 30/05/2023

**UDIN:** 23076727BHANLI1163

# ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Para '2' under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Gujarat Mineral Development Corporation Limited of even date)

In continuation of our Independent Auditor's Report on Consolidated Financial Statements of Gujarat Mineral Development Corporation Limited ("The Company") dated 30th May, 2023, we have reported on the Directions and Sub-directions under section 143(5) of the Companies Act, 2013 applicable for the year 2022-23 as under:

As per the information and explanation given to us, directions under section 143(5) of the Companies Act, 2013 are not applicable on the Controlled entity, Joint Ventures and Associates of the company except Naini Coal Company Ltd. for which report on directions under section 143(5) of the Companies Act, 2013 has not been received yet. Hence, we are unable to offer any comment on the same.

## PART - I

### Directions under Section 143(5) of Companies Act, 2013 Applicable for the year 2022-23

Sr. No.	Directions/Questions u/s 143(5)	Action Taken by Gujarat Mineral Development Corporation Ltd.	Impact on Accounts and Financials
1	Whether the company has system in place to process all the accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	Yes, the Company has Oracle based composite ERP System covering all the departments of the company from where accounting transactions are processed. We have not come across any case, where accounting transactions are processed outside ERP. Therefore, there is no financial implication on the integrity of the accounts.	No impact
2	Whether there is any restructuring of an existing loan or cases of waiver/ write off of debts/loans/ interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a government company, then this direction is also applicable for statutory auditor of lender company).	The company has no borrowing. Therefore, there is no restructuring of an existing loan or cases of waiver/ write off of debts/loans/ interest etc. made by a lender to the company due to company's inability to repay the loan.	No impact
3	Whether funds (grants/subsidy etc.) received/ receivable for specific schemes from Central/ State Government or its agencies were properly accounted for / utilised as per its term and conditions? List the cases of deviation.	Yes, funds (grants/subsidy etc.) received/ receivable for specific scheme from Central/ State Government or its agencies were properly accounted for/ utilised as per its terms and conditions.	No impact

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

Place: Ahmedabad

Date: 30/05/2023

UDIN: 23076727BHANLI1163

**PART - II****Sector Specific Sub-directions under section 143(5) of Companies Act, 2013**

<b>Sr. No.</b>	<b>Sub Directions issued/Questions u/s 143(5)</b>	<b>Action Taken by Gujarat Mineral Development Corporation Ltd.</b>	<b>Impact on Accounts and Financials</b>
<b>Manufacturing Sector</b>			
<b>Mining</b>			
1	Whether the company has taken adequate measures to reduce the adverse affect on environment as per established norms and taken up adequate measures for the relief and rehabilitation of displaced people.	According to the information and explanation given to us, the Company is obtaining environmental pollution monitoring report periodically from outside agency for each project to reduce/monitor the adverse effect on environment.  No Major Displacement/ Rehabilitation has been taken at any project of the company for the year 2022-23. (Please note that we are not technical expert)	No impact
2	Whether the Company had obtained the requisite statutory compliances that was required under mining and environmental rules and regulations?	As per the information and explanation given to us, the Company has obtained necessary consents from GPCB for mining projects.	No impact.
3	Whether overburden removal from mines and backfilling of mines are commensurate with the mining activity?	As informed to us, in respect of lignite projects overburden removal from mines and backfilling of mines are commensurate with the mining activity as per submitted/ approved/prepared mine closure plan. (Please note that we are not technical expert)	No Impact
4	Whether the Company has disbanded and discontinued mines, if so, the payment of corresponding dead rent there against may be verified.	As informed to us, the Company has discontinued its Panandhro mine due to exhaust of lignite. Dead rent of ₹ 68.76 lakh paid for above mine during the year.	No Impact
5	Whether the Company's financial statements had properly accounted for the effect of Rehabilitation Activity and Mine Closure Plan?	The expenditure on Rehabilitation Activity and for Mine Closure is properly accounted in the books of account of the Company, as per the policy adopted on this behalf.	No impact

Sr. No.	Sub Directions issued/Questions u/s 143(5)	Action Taken by Gujarat Mineral Development Corporation Ltd.	Impact on Accounts and Financials
<b>Power Sector</b>			
<b>Generation</b>			
1	In the cases of Thermal Power Projects, compliance of the various Pollution Control Acts and the impact thereof including utilisation and disposal of ash and the policy of the company in this regard, may be checked and commented upon.	As per the information and explanation provided to us, the Company has made compliance of various Pollution Control Acts.  In respect of utilisation and disposal of ash, generally the Company is using it in backfilling of mine in Panandhro project.	No impact
2	Has the company entered into revenue sharing agreements with private parties for extraction of coal at pitheads and it adequately protects the financial interest of the company?	As informed to us, the Company has not entered into revenue sharing agreements with private parties for extraction of coal at pitheads.	Not Applicable
3	Does the company have a proper system for reconciliation of quantity/ quality of coal ordered and received and whether grade of coal/moisture and demurrage etc., are properly recorded in the books of accounts?	Company does not purchase coal from the outside parties. However, as informed to us, the Company is having a system in ERP for reconciliation of quantity ordered and received and Grade of coal/ moisture and demurrage etc. are recorded in the books of account on the basis of Test Certificate received from the laboratory.  (Please note that we are not technical experts).	No impact
4	How much share of free power was due to the State Government and whether the same was calculated as per the agreed terms and depicted in the accounts as per accepted accounting norms?	The power is sold to Government controlled entity and the same is calculated as per terms agreed in Power Purchase Agreement (PPA).	No impact
5	In the case of Hydroelectric Projects, the water discharge is as per policy /guidelines issued by the State Government to maintain biodiversity. For not maintaining it penalty paid/payable may be reported.	As informed to us, no hydroelectric Project is carried out by Company.	Not Applicable

**Place:** Ahmedabad  
**Date:** 30/05/2023  
**UDIN:** 23076727BHANLI1163

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

# ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT

**(Referred to in Para '3(f)' under 'Report on Other Legal and Regulatory Requirements' section of our report to the Member of Gujarat Mineral Development Corporation Limited of even date)**

**Report on the Internal Financial Controls with reference to Consolidated Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **Gujarat Mineral Development Corporation Limited** ("the Company") and its controlled entities, its associates and jointly controlled entities, (the Company, its controlled entities, its associates and jointly controlled entities referred to as "the Group") as of 31st March, 2023, in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

## Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the companies/entities included in the Group are responsible for establishing and maintaining internal financial controls with reference to consolidated financial statements based on the internal control over financial reporting criteria established by the Company/entities considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

## Auditors' Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal Financial Controls with reference to Consolidated Financial Statements and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial

controls over financial reporting with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the group's internal financial controls system over financial reporting.

## Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Emphasis of Matter

We draw attention to Note No. 2.51.01 of the consolidated financial statements where in Gujarat Mineral Research and Industrial Consultancy Society, controlled entity of the company has not been considered in preparation of consolidated financial statements as GMRICS has not prepared its annual accounts since 2012-13 due to no financial transactions.



Our opinion on an adequate internal financial controls system over financial reporting, is not modified in respect of the above matter.

### Opinion

In our opinion, the Group have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2023, based on the internal control over financial reporting criteria established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

### Other Matters

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial

controls over financial reporting in so far as it relates to 100% controlled entity, three associates and three joint venture entities is based on Management Representation as these were not audited.

Our opinion on an adequate internal financial controls system over financial reporting, is not modified in respect of the above matters.

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727

**Place:** Ahmedabad

**Date:** 30/05/2023

**UDIN:** 23076727BHANLI1163

# CONSOLIDATED BALANCE SHEET

## AS AT 31ST MARCH, 2023

(₹ in Lakh)

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	2.01A	1,04,191.55	1,08,484.17
(b) Right of Use Assets	2.01B	862.62	915.41
(c) Capital Work-In-Progress	2.01C	1,156.49	1,159.97
(d) Investment Properties	2.02	8,687.53	8,811.31
(e) Other Intangible Assets	2.03A	31,544.39	32,824.23
(f) Intangible Assets under Development	2.03B	1,145.34	1,132.70
(g) Financial Assets			
(i) Investment in Associates and Joint Ventures	2.04	2,045.15	1,801.06
(ii) Other Investments	2.05	47,026.17	57,814.42
(iii) Loans	2.06	573.99	637.78
(iv) Other Financial Assets	2.07	2,24,426.83	1,59,156.50
(h) Other Non-Current Assets	2.08	68,575.52	49,758.07
<b>Total Non-Current Assets</b>		<b>4,90,235.58</b>	<b>4,22,495.62</b>
<b>Current Assets</b>			
(a) Inventories	2.09	10,698.12	8,980.81
(b) Financial Assets			
(i) Trade Receivables	2.10	18,897.98	20,491.97
(ii) Cash and Cash Equivalents	2.11A	5,107.44	4,263.70
(iii) Bank Balances other than (ii) above	2.11B	4,700.42	4,713.90
(iv) Loans	2.12	299.58	302.95
(v) Other Financial Assets	2.13	1,41,611.30	1,13,398.02
(c) Other Current Assets	2.14	20,547.36	13,563.15
<b>Total Current Assets</b>		<b>2,01,862.20</b>	<b>1,65,714.50</b>
<b>Assets Classified as held for Sale</b>	<b>2.15</b>	<b>4.67</b>	<b>4.95</b>
<b>TOTAL ASSETS</b>		<b>6,92,102.45</b>	<b>5,88,215.07</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	2.16	6,360.00	6,360.00
(b) Other Equity	2.17	5,73,468.11	4,75,799.03
<b>Total Equity</b>		<b>5,79,828.11</b>	<b>4,82,159.03</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Lease Liabilities	2.18A	48.71	27.01
(ii) Other Financial Liabilities	2.18B	296.36	211.12
(b) Provisions	2.19	56,178.10	57,123.56
(c) Deferred Tax Liabilities (Net)	2.20	5,071.46	4,918.84
(d) Other Non-Current Liabilities	2.21	1,284.19	1,531.07
<b>Total Non-Current Liabilities</b>		<b>62,878.82</b>	<b>63,811.60</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Lease Liabilities	2.22A	0.77	28.18
(ii) Trade Payables	2.22B		
A. Total Outstanding Dues of Micro Enterprises and Small Enterprises		-	-
B. Total Outstanding Dues of Creditors Other Than Micro Enterprise and Small Enterprise		20,331.76	20,894.56
(iii) Other Financial Liabilities	2.23	16,543.35	15,642.35
(b) Provisions	2.24	2,548.54	1,192.83
(c) Other Current Liabilities	2.25	9,971.10	4,486.52
<b>Total Current Liabilities</b>		<b>49,395.52</b>	<b>42,244.44</b>
<b>Total Liabilities</b>		<b>1,12,274.34</b>	<b>1,06,056.04</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,92,102.45</b>	<b>5,88,215.07</b>

Significant Accounting Policies

1

The accompanying notes are integral part of the Consolidated Financial Statements.

As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
Place: Ahmedabad  
Date: 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

For and on behalf of the Board of Directors,

**Roopwanti Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

Place: Ahmedabad  
Date: 30th May, 2023

# CONSOLIDATED STATEMENT OF PROFIT AND LOSS

## FOR THE YEAR ENDED 31ST MARCH, 2023

(₹ in Lakh)

Particulars	Note No.	2022-23	2021-22
I Revenue from Operations	2.26	3,50,144.75	2,73,207.94
II Other Income	2.27	39,356.53	15,646.09
<b>III Total Income (I+II)</b>		<b>3,89,501.28</b>	<b>2,88,854.03</b>
<b>IV EXPENSES</b>			
Changes in inventories	2.28	(1,028.78)	605.80
Employee Benefit Expenses	2.29	15,845.47	13,289.35
Finance Costs	2.30	228.06	329.74
Depreciation and Amortisation Expenses	2.31	8,116.45	9,798.34
Other Expenses	2.32	2,00,541.06	1,87,214.75
<b>Total Expenses (IV)</b>		<b>2,23,702.26</b>	<b>2,11,237.98</b>
<b>V Profit before Tax (III-IV)</b>		<b>1,65,799.02</b>	<b>77,616.05</b>
VI Share of profit/(loss) of joint ventures and associates accounted for using the equity method (Net of Tax)		244.09	148.20
<b>VII Tax Expenses</b>	2.33		
Current Tax		43,249.14	19,584.41
Deferred Tax		(443.48)	12,913.71
Short provision of earlier years		1,663.99	675.96
<b>Total Tax Expenses (VII)</b>		<b>44,469.65</b>	<b>33,174.08</b>
<b>VIII Profit for the Year (V+VI-VII)</b>		<b>1,21,573.46</b>	<b>44,590.17</b>
<b>IX Other Comprehensive Income</b>	2.34		
(i) Items that will not be reclassified to profit or loss		(9,634.23)	30,731.09
a) Changes in fair value of equity instruments measured at fair value through other comprehensive income (FVTOCI)		(10,788.25)	29,577.54
b) Remeasurement of post-employment benefit obligations		1,154.02	1,153.55
(ii) Income tax relating to items that will not be reclassified to profit or loss		(596.15)	(599.17)
<b>Total Other Comprehensive Income (IX)</b>		<b>(10,230.38)</b>	<b>30,131.92</b>
<b>X Total Comprehensive Income for the Period (Comprising Profit and Other Comprehensive Income for the period) (VIII+IX)</b>		<b>1,11,343.08</b>	<b>74,722.09</b>
<b>Earning per Equity Share (EPS) (Face Value of ₹2)</b>			
Basic (₹)	2.35	38.23	14.02
Diluted (₹)	2.35	38.23	14.02
Significant Accounting Policies	1		
The accompanying notes are integral part of the Consolidated Financial Statements.			

As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
**Place:** Ahmedabad  
**Date:** 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

For and on behalf of the Board of Directors,

**Roopwant Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

**Place:** Ahmedabad  
**Date:** 30th May, 2023

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (SOCIE) FOR THE YEAR ENDED 31ST MARCH, 2023

### A. Equity Share Capital

As at 31-March-2023 (₹ in Lakh)

Particulars	Balance as at 01-Apr-22	Changes in Equity due to prior period errors	Restated Balance as at 01-Apr-22	Changes in equity share capital during the current year	Balance as at 31-Mar-23
31,80,00,000 Equity Shares of ₹2 each	6,360.00	-	6,360.00	-	6,360.00

As at 31-March-2022 (₹ in Lakh)

Particulars	Balance as at 01-Apr-21	Changes in Equity due to prior period errors	Restated Balance as at 01-Apr-21	Changes in equity share capital during the current year	Balance as at 31-Mar-22
31,80,00,000 Equity Shares of ₹2 each	6,360.00	-	6,360.00	-	6,360.00

### B. Other Equity

(₹ in Lakh)

Particulars	Reserves & Surplus		Equity Instruments through Other Comprehensive Income	Total Other Equity
	General Reserve	Retained Earnings		
Balance as at 31st March, 2021	2,73,741.72	1,10,030.80	16,548.64	4,00,321.16
Prior period errors*	-	1,391.78	-	1,391.78
Restated balance at the beginning of the reporting period (a)	2,73,741.72	1,11,422.58	16,548.64	4,01,712.94
Profit for the year	-	44,590.17	-	44,590.17
Other comprehensive income for the year	-	750.45	29,381.47	30,131.92
Total comprehensive income for the year (b)	-	45,340.62	29,381.47	74,722.09
Dividend (c)	-	(636.00)	-	(636.00)
Balance as at 31st March, 2022 (a+b+c)	2,73,741.72	1,56,127.20	45,930.11	4,75,799.03
Balance as at 1st April, 2022 (d)	2,73,741.72	1,56,127.20	45,930.11	4,75,799.03
Profit for the year	-	1,21,573.46	-	1,21,573.46
Other comprehensive income for the year	-	863.55	(11,093.93)	(10,230.38)
Total comprehensive income for the year (e)	-	1,22,437.01	(11,093.93)	1,11,343.08
Dividend (f)	-	(13,674.00)	-	(13,674.00)
Balance as at 31st March, 2023 (d+e+f)	2,73,741.72	2,64,890.21	34,836.18	5,73,468.11

\*Impact of adjustments on account of prior period items has been explained in note number 2.48.

As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
Place: Ahmedabad  
Date: 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

For and on behalf of the Board of Directors,

**Roopwanti Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

Place: Ahmedabad  
Date: 30th May, 2023

# CONSOLIDATED STATEMENT OF CASH FLOW

## FOR THE YEAR ENDED 31ST MARCH, 2023

(₹ in Lakh)

Particulars	2022-23	2021-22
<b>Cash Flow from Operating Activities</b>		
Profit Before Tax	1,65,799.02	77,616.05
Adjustments for:		
Depreciation and Amortisation Expenses	8,116.45	9,798.34
Finance Cost	227.91	213.21
Interest from Banks and Corporates	(13,987.47)	(8,977.96)
Dividend Income	(1,092.43)	(991.88)
Net gain on Sale of Fixed Assets	(16.34)	(33.94)
Excess Provision of Earlier Years Written Back	(201.40)	(171.61)
Assets /sundry balance/ stores written off/(written back)	(163.17)	(160.13)
Prior Period Adjustment	-	1,391.78
Interest on Income Tax	(18,147.02)	-
<b>Operating profit before working capital changes:</b>	<b>1,40,535.55</b>	<b>78,683.86</b>
Adjustments for:		
Trade and Other Receivables	(7,254.47)	(20,233.64)
Inventories	(1,554.35)	1,028.40
Trade and Other Payables	6,085.67	10,902.07
<b>Cash generated from Operations</b>	<b>1,37,812.40</b>	<b>70,380.69</b>
Taxes Paid	(44,654.49)	(22,235.67)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>93,157.91</b>	<b>48,145.02</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Items of Property, Plant and Equipment, Investment Properties and Intangible Items	(2,387.52)	(3,910.55)
Proceeds from Sale / Retirement of Property, Plant and Equipment	33.79	47.72
Deposits (placed) / matured (Net)	(86,821.74)	(72,011.64)
Interest from Banks and Corporates	9,495.49	7,531.37
Dividend Income	1,092.43	991.88
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(78,587.55)</b>	<b>(67,351.22)</b>
<b>Cash Flow from Financing Activities</b>		
Repayment of Lease Liabilities	(52.62)	(32.14)
Dividend Paid	(13,674.00)	(636.00)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(13,726.62)</b>	<b>(668.14)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)</b>	<b>843.74</b>	<b>(19,874.34)</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>4,263.70</b>	<b>24,138.04</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>5,107.44</b>	<b>4,263.70</b>
<b>Notes to Statement of Cash Flow</b>		
1. Cash and cash equivalent includes -		
Cash and Cheques on Hand	-	-
Balances with Banks		
in Current Accounts	1,507.44	1,398.70
in Deposit Accounts (original maturity for less than three months)	-	65.00
Deposits with financial institutions	3,600.00	2,800.00
	<b>5,107.44</b>	<b>4,263.70</b>

2. Corresponding figures of the previous year have been re-grouped / re-arranged / re-classified / restated and revised, wherever necessary, for rounding off to nearest lakh and/or to make them comparable with the figures of the current year.

3. The Cash Flow Statement has been prepared under the 'Indirect Method' as per Ind AS 7.

### As per our report of even date attached

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
Place: Ahmedabad  
Date: 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

### For and on behalf of the Board of Directors,

**Roopwant Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

Place: Ahmedabad  
Date: 30th May, 2023



# Notes to financial statements for the year ended 31st March, 2023

## NOTE 1: SIGNIFICANT ACCOUNTING POLICIES.

This note provides list of the significant accounting policies applied in the preparation of these consolidated financial statements. These consolidated financial statements comprise the financial statements of the Company and its subsidiaries (referred to collectively as the 'Group') and the Group's interest in its associates and joint ventures.

### (a) Basis of preparation

#### (i) Statement of compliance with Ind AS

The consolidated financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.

#### (ii) Historical cost convention

The financial statements are prepared on accrual basis of accounting under historical cost convention in accordance with generally accepted accounting principles in India and the relevant provisions of the Act including Indian Accounting Standards notified there under, except for the following where the fair valuation have been carried out in accordance with the requirements of respective Ind AS:

- Investments in equity instruments;
- Non-current assets held for sale;
- Employee defined benefit plans - plan assets; and
- leases measurements that have some similarities to fair value but are not fair value

#### Prior period/ Pre-paid items:

Items exceeding the materiality determined by the management (₹50,000) in each case are accounted retrospectively by restating the figures of relevant accounting periods. Other items are accounted in the year in which they arise.

#### (iii) Use of estimates and judgements

The preparation and presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of the financial statements. The actual outcome may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are accounted prospectively.

This policy provides an overview of the areas that involved judgement and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

Information about assumptions, estimation and uncertainties that have a significant risk of resulting in a material adjustment within the next financial year are included in the following notes:

Note 2.02 - Fair valuation of investment properties.

Note 2.15 - Fair valuation of non-current assets held for sale.

Note 2.19/2.37 - Provisions and contingent liabilities.

Note 2.20 - Current / Deferred tax liabilities.

Note 2.24 - Measurement of employee defined benefit liabilities.

Note 2.42 - Impairment of items of property, plant and equipment and other assets.

Note 2.45 - Impairment of financial assets (including expected credit losses for receivables).

Note 2.45 - Fair valuation of investments.

Principles of fair value measurement have been provided in note (m) of the significant accounting policies.

#### (iv) Current versus non-current classification

The Group presents assets and liabilities in the Balance Sheet based on current/non-current classification as per the requirements of Ind AS compliant Schedule III to the Act.

### (b) Principles of consolidation and equity accounting –

#### (i) Subsidiaries –

Subsidiaries are all entities (including structured entities) over which the Company has control. The Company controls an entity when the Company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are deconsolidated from the date that control ceases.

The Company combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been aligned where necessary to ensure consistency with the policies adopted by the group.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

#### (ii) Associates –

Associates are all entities over which the group has significant influence but not control or joint control. Investments in associates are accounted for using the

equity method of accounting after initially being recognised at cost. Equity accounting is discontinued from the date when cease to have significant influence on the investee.

**(iii) Joint arrangements**

Under Ind AS 111 Joint Arrangements, investments in joint arrangements are classified as either joint operations or joint ventures. The classification depends on the contractual rights and obligations of each investor, rather than the legal structure of the joint arrangement.

**(iv) Joint Ventures**

Interests in joint ventures are accounted for using the equity method, after initially being recognised at cost in the consolidated balance sheet.

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the group's share of the post-acquisition profits or losses of the investee in profit and loss, and the group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognised as a reduction in the carrying amount of the investment.

When the group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the group and its associates and joint ventures are eliminated to the extent of the group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the group.

**(c) Borrowing costs**

Borrowing costs attributable during the acquisition or construction of qualifying assets are capitalised as part of the cost of the assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

**(d) Property, Plant and Equipment (PPE)**

Freehold land is carried at historical cost. All other items of PPE are stated at historical cost of acquisition/construction (net of recoverable taxes) less accumulated depreciation and impairment losses, if any.

Historical cost includes expenditure that is directly attributable to the acquisition as well as construction/installation of the items but excludes cost of fencing in lignite mines projects. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All

other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred. Rehabilitation and resettlement expenses incurred after initial acquisition of the assets are expensed to profit or loss in the year in which they are incurred.

Machinery spares for Generating Units, Power Station and Switchyard, etc. either procured along with the equipment or subsequently are capitalised in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Capital Work-in-progress includes expenditure that is directly attributable to the acquisition/construction of assets, which are yet to be commissioned and project inventory and assets in transit.

An item of PPE is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is recognised in the Statement of Profit and Loss.

Un-serviceable/worn out plant and equipment, vehicles and other assets of the Group are written off from the books of account to the extent of 95% of their cost after getting approval of appropriate authorities. The same are stated at the lower of their net book value or net realisable value.

Item of PPE received by the Group at free of cost from parties other than government are stated at nominal cost.

**(e) Investment properties**

Investment properties comprise free hold land and building (including properties under construction) that are held for rental yield and/or capital appreciation.

Investment property is measured initially at its cost, including related transaction costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to Statement of Profit and Loss during the reporting period in which they are incurred.

**(f) Intangible assets**

Intangible assets are measured on initial recognition at cost (net of recoverable taxes, if any). If payment for an intangible asset is deferred beyond normal credit terms, its cost is the cash price equivalent. Subsequently, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

The costs of mining leases, which include the costs of acquiring mineral rights, are capitalised as item of intangible assets under the head 'Mining rights' in the year in which they are incurred. Pre-operative Expenses of Mines/Mining Projects under implementation incurred up to the date of commencement of the production on commercial basis are written off to the Statement of Profit

and Loss in the year in which they are incurred.

**(g) Depreciation and amortisation methods, estimated useful lives and residual values**

**(i) Items of PPE and investment properties**

Depreciation is charged on straight line method (SLM) based on the useful life prescribed in Schedule II to the Act. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting date.

Depreciation on items of PPE acquired / disposed off during the year is provided on pro-rata basis with reference to the date of addition / disposal.

Investment properties are depreciated on SLM based on the useful lives of the assets prescribed in Schedule II to the Act.

Low value items which are in the nature of assets (excluding immovable assets) and valuing up to ₹5,000 are not capitalised and charged off to Statement of Profit and Loss in the year of acquisition.

**(ii) Intangible assets**

Intangible assets with finite lives are amortised over their useful life and assessed for impairment whenever there is an indication that the item of intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date.

Intangible assets are amortised on SLM based on the useful lives determined based on technical evaluation done by the management except mining rights which are amortised using a unit-of-production method based on the data available with the Group as regards extraction of the minerals as compared to the technical estimation of mineable mineral reserves as mentioned in the submitted / approved mine closure plan. Capitalised mining rights are amortised once commercial production commences.

**(h) Impairment of non-financial assets**

The PPE and Intangible assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, the assets are grouped at the lowest levels for which there are separately identifiable cash flows which are largely independent of the cash inflows from other assets or groups of assets [cash generating units]. Non-financial assets other than Goodwill that suffered an impairment loss are reviewed for possible reversal of impairment at the end of each reporting period. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

Full provision is made on plant and machinery which is lying in capital work in progress for more than ten years and has not been put to use.

**(I) Leases**

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a definite period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether:

- i. the contract involves the use of identified asset;
- ii. the Group has substantially all of the economic benefits from the use of the asset through the period of lease and
- iii. the Group has right to direct the use of the asset.

**Lease accounting**

**As a lessee**

The Group recognises a right-of-use (ROU) asset and a lease liability at the lease commencement date. The ROU asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the site on which it is located, less any lease incentives received.

Certain lease arrangements include the option to extend or terminate the lease before the end of the lease term. The ROU assets and lease liabilities include these options when it is reasonably certain that the option will be exercised.

The ROU asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term. The estimated useful lives of ROU assets are determined on the same basis as those of PPE.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.

The lease liability is subsequently measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Group's estimate of the amount expected to be payable under a residual value guarantee, or if Group changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the ROU asset or is recorded in profit or loss if the carrying amount of the ROU asset has been reduced to zero.

Lease payments have been classified as financing activities.

The Group has elected not to recognise ROU assets and lease liabilities for short-term leases that have a lease term of less than or equal to 12 months with no purchase option and assets with low value leases. The Group recognises the

lease payments associated with these leases as an expense in Statement of Profit and Loss over the lease term. The related cash flows are classified as operating activities.

#### As a lessor

Leases for which the Group is a lessor is classified as finance or operating leases. When the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Lease income from operating leases where the Group is a lessor is recognised in income on a straight-line basis over the lease term.

#### Adoption of Ind AS 116

The definition of a lease under Ind AS 116 is applied only to contracts entered into or changed on or after 1st April, 2019. The Group has applied accounting under Ind AS 116 also to contracts that were previously identified as leases under Ind AS 17.

#### (j) Non-current assets held for sale and discontinued operations

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits, financial assets and contractual rights under insurance contracts, which are specifically exempt from this requirement.

Non-current assets are not depreciated or amortised while they are classified as held for sale. Non-current assets classified as held for sale are presented separately from the other assets in the Balance Sheet.

A discontinued operation is a component of the Group that has been disposed of or is classified as held for sale and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale. The results of discontinued operations are presented separately in the Statement of Profit and Loss.

#### (k) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

##### Financial assets

##### Initial recognition

A financial asset is recognised in the Balance Sheet when the Group becomes party to the contractual provisions of the instrument.

##### Initial measurement

At initial recognition, the Group measures a financial asset (which is not measured at fair value) through profit or loss at its fair value plus or minus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

##### Subsequent measurement

For the purpose of subsequent measurement, financial

assets are classified into:

- A. Financial assets measured at amortised cost;
- B. Financial assets measured at fair value through profit or loss (FVTPL); and
- C. Financial assets measured at fair value through other comprehensive income (FVTOCI).

The Group classifies its financial assets in the above-mentioned categories based on:

- A. The Group's business model for managing the financial assets, and
- B. The contractual cash flows characteristics of the financial asset.

A financial asset is measured at amortised cost if both of the following conditions are met:

- A. The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and
- B. The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

Amortised cost of a financial asset or financial liability means the amount at which the financial asset or financial liability is measured at initial recognition minus the principal repayments, plus or minus the cumulative amortisation using the effective interest rate (EIR) method of any difference between that initial amount and the maturity amount and, for financial assets, adjusted for any loss allowance.

Financial assets are subsequently measured at amortised cost using the EIR method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income through profit or loss. The losses arising from impairment are recognised through profit or loss.

A financial asset is measured at FVTOCI if both of the following conditions are met:

- A. The financial asset is held within a business model whose objective is achieved by both collecting the contractual cash flows and selling financial assets and
- B. The asset's contractual cash flows represent SPPI.

A financial asset is measured at FVTPL unless it is measured at amortised cost or at FVTOCI. In addition, the Group may elect to designate a financial asset, which otherwise meets amortised cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

##### Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less provision for impairment.

##### Equity instruments

All equity investments within the scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group may make an irrevocable election



to present subsequent changes in the FVTOCI. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the Other Comprehensive Income (OCI). On sale of investments, cumulative gain or loss is recognised in OCI and the amount is not reclassified to profit or loss. Equity instruments included within the FVTPL category are measured at fair value with all changes recognised through Profit or Loss.

The Group has elected to measure its equity instruments through FVTOCI.

#### **Derecognition**

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Group's Balance Sheet) when:

- A. The contractual rights to the cash flows from the financial asset have expired, or
- B. The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:
  - i) The Group has transferred substantially all the risks and rewards of the asset, or
  - ii) The Group has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

#### **Impairment of financial assets**

The Group assesses impairment based on expected credit loss (ECL) model to the following:

- A. Financial assets measured at amortised cost
- B. Financial assets measured at FVTOCI

ECLs are measured through a loss allowance at an amount equal to:

- A. The 12-months ECLs (ECLs that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

- B. Full time ECLs (ECLs that result from all possible default events over the life of the financial instrument).

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. It recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

The Group uses a provision matrix to determine impairment loss allowance for trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

For recognition of impairment loss on other financial assets and risk exposure, the Group determines whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-months ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the Group reverts to recognising impairment loss allowance based on 12-months ECL.

ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/ expense in the Statement of Profit and Loss. The Balance Sheet presentation for various financial instruments is described below:

- A. Financial assets measured as at amortised cost and contractual revenue receivables minus ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the Balance Sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.
- B. Financial assets measured at FVTOCI - Since financial assets are already reflected at fair value, impairment allowance is not further reduced from its value. Rather, ECL amount is presented as accumulated impairment amount in the OCI.

For assessing increase in credit risk and impairment loss, the Group combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

#### **Financial Liabilities**

##### **Initial recognition and measurement**

All financial liabilities are recognised initially at fair value and, in case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequently, all financial liabilities are measured at amortised cost or at FVTPL. The Group's financial liabilities include trade and other payables, loan and borrowings including bank overdrafts.

##### **Subsequent measurement**

- A. Financial liabilities measured at amortised cost
- B. Financial liabilities subsequently measured at FVTPL



Financial liabilities at FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at FVTPL. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised through profit or loss.

Financial liabilities designated upon initial recognition at FVTPL are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognised in OCI. These gains/ losses are not subsequently transferred to Profit or loss. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of Profit and Loss. The Group has not designated any financial liability as at FVTPL.

#### Trade and other payables

These amounts represent liability for goods and services provided to the Group prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognised initially at fair value and subsequently measured at amortised cost using the EIR method.

#### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another such liability from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

#### (l) Offsetting financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the Balance Sheet when, and only when, there is a legally enforceable right to offset the recognised amount and there is intention either to settle on net basis or to realise the assets and to settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or counterparty.

#### (m) Fair value measurement

The Group measures certain financial instruments at fair value at each Balance Sheet date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- A. In the principal market for the asset or liability, or
- B. In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best

economic interest.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as under, based on the lowest level input that is significant to the fair value measurement as a whole:

- A. Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- B. Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- C. Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the Consolidated Financial Statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

This note summarises the accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- A. Note 2.02 - Fair valuation of investment properties.
- B. Note 2.15 - Fair valuation of non-current assets held for sale.
- C. Note 2.24 - Measurement of employee defined benefit obligations.
- D. Note 2.45 - Disclosures for valuation methods, significant estimates and assumptions.
- E. Note 2.45 - Quantitative disclosures of fair value measurement hierarchy.
- F. Note 2.45 - Financial instruments (including those carried at amortised cost)
- G. Note 2.45 - Fair valuation of investments.

#### (n) Inventories

Stores, chemicals, spares, fuel and loose tools are valued at cost. Cost is ascertained on weighted average method.

Raw materials, mined ore, goods-in-process and finished products are valued at lower of total cost incurred at respective project or net realisable value item-wise. Cost is ascertained on First In First Out basis. Further, the Group does not value the stock of by-products lying at various project sites.

Spares (not meeting the definition of PPE) are accounted as inventory and expensed to the Statement of Profit and Loss when issued for consumption.

#### (o) Employee benefits

##### (i) Short-term employee benefit obligations

Liabilities for wages, salaries, including non-monetary benefits that are expected to be settled wholly within 12

months after the end of the period in which the employees render the related services are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are to be settled. The liabilities are presented as current employee benefit obligations in the Balance Sheet.

**(ii) Other long-term employee benefit obligations**

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months after the end of the period in which employees render the related service. They are therefore measured at the present value of expected future payments to be made in respect of services provided by employees up to the end of reporting period using the projected unit credit method. The benefits are discounted using the market yield at the end of reporting period that have terms approximating to the terms of related obligation. Remeasurement as a result of experience adjustments and changes in actuarial assumptions are recognised in the Statement of Profit and Loss.

The obligations are presented as current liabilities in the Balance Sheet if the Group does not have unconditional right to defer settlement for at least 12 months after the reporting period, regardless of when the actual settlement is expected to occur.

Compensation paid to the legal heirs of deceased employee while in service is charged to Statement of Profit and Loss as and when the liability arises.

The principal amount and interest thereon in respect of House Building Advance in case of deceased employee while in service is written off as and when intimation is received.

**(iii) Post-employment obligations**

The Group operates the following post-employment schemes:

- A. Defined benefit plans such as gratuity; and
- B. Defined contribution plan such as provident fund etc.

**Gratuity obligations**

The liability or asset recognised in the Balance Sheet in respect of defined benefit gratuity plans is present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligations is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expenses in the Statement of Profit and Loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in OCI. They are included in retained

earnings in the Statement of Changes in Equity and in the Balance Sheet. Changes in present value of the defined benefit obligation resulting from plan amendment or curtailments are recognised immediately in profit or loss as past service cost.

**Provident Fund**

The Company pays provident fund contributions to GMDC Employees Provident Fund Trust. The Company contribution paid/payable during the year to Provident Fund is considered as defined contribution plans. The contribution paid/ payable under this plan is recognised in the Statement of Profit and Loss during the period in which the employee renders the services.

Reimbursement of provisions, losses and other related expenses to Provident Fund Trust are charged to the Statement of Profit and Loss as and when crystallised.

**(iv) Termination benefits**

Compensation to employees who have opted for retirement under the voluntary retirement scheme of the Group is charged to Statement of Profit and Loss in the year of separation.

**(p) Foreign currency transactions**

**(i) Functional and presentation currency**

Items included in the Consolidated Financial Statements are measured using the currency of the primary economic environment in which the Group operates ('the functional currency'). The Consolidated Financial Statements are presented in Indian rupee (₹), which is the Group's functional and presentation currency.

**(ii) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the exchange rates at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the year-end exchange rates are generally recognised in profit or loss.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the Statement of Profit and Loss. All other foreign exchange gains and losses are presented in the Statement of Profit and Loss on a net basis within other income or other expenses.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

**(q) Revenue recognition**

Ind AS 115 specifies a uniform, five-step model for revenue recognition, which is generally to be applied to all contracts with customers. Revenue from contract with customer is recognised when control of goods or services are transferred to customer. Revenue is measured at the price

which Group expects to be entitled in exchange for those goods or services. Amounts disclosed as revenue are net of the amounts collected on behalf of third parties.

The Group recognises revenue from sale of goods measured at the fair value of the consideration received or receivable, upon satisfaction of performance obligation which is at a point in time when control of the goods is transferred to the customer, generally on delivery of the goods. Depending on the terms of the contract, which differs from contract to contract, the goods are sold on a reasonable credit term. As per the terms of the contract, consideration that is variable, according to Ind AS 115, is estimated at contract inception and updated thereafter at each reporting date or until crystallisation of the amount.

Sales include amounts in respect of royalty, transportation, packing charges, generation-based incentives, GST compensatory cess, mine closure charges wherever applicable and other taxes or duties, if any, but excludes GST. Sales are reduced to the extent of the amount of cash discount.

The liquidated damage/penalty, if any, on capital contracts are generally determined on completion of contract and the same is recognised in the Statement of Profit and Loss. Liquidated damages/penalty on long-term revenue contracts are determined at the end of one year from the date of award of contracts and the same is recognised in the Statement of Profit and Loss.

Revenues from service contracts priced on a time and material basis are recognised on satisfaction of performance obligation towards rendering of such services.

Insurance claims are recognised as and when received, as the final amount of such claims to be settled cannot be measured reliably.

In respect of power plants, Unscheduled Interchange (UI) Charges and Generation Based Incentives (GBI) are recognised as and when the same are received / incurred by the Group.

Interest income from a financial asset is recognised when it is probable that future economic benefit will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the EIR applicable, which is the rate that exactly discounts estimated future cash flows through the expected life of the financial asset to that asset's gross carrying amount on initial recognition.

Dividend income is accounted for when the right to receive the same is established, which is generally when the shareholders approve the dividend.

#### **(r) Government grants**

Grants from the Government are recognised at their fair value where there is a reasonable assurance that the grant will be received, and the Group will comply with all attached conditions.

Government grants relating to income are deferred and recognised in the Statement of Profit and Loss over the period necessary to match them with the costs that they are intended to compensate and presented within the other income.

Government grants relating to purchase/construction of

items of PPE or investment properties are deducted from the cost of purchase/ construction in arriving at the carrying amount of the related asset in line with Ind AS 20.

#### **(s) Stripping Costs**

Expenditure incurred on removal of mine waste materials (overburden) necessary to extract the lignite reserves is referred to as stripping cost. The Group has to incur such expenses over the life of the mine as technically estimated.

In cases where, the company has awarded unit rate based contracts and/or in the contracts where payments are made based on actual stripping ratio, for overburden removal and lignite extraction, stripping cost is charged on technically evaluated average stripping ratio at each plot of mine after due adjustment for stripping activity on FIFO basis in the Statement of Profit & Loss under the head "Loading of lignite and over burden removal".

Balance amount in stripping activity adjustment account is shown in the Balance Sheet under the head "Other Non-Financial Assets/ Provision" as the case may be.

#### **(t) Taxation**

##### **Income tax**

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

##### **Deferred tax**

Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in Consolidated Financial Statements.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled. Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Group has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax are recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in OCI or directly in equity. In this case, the tax is

also recognised in OCI or directly in equity, respectively. Any tax credit available is recognised as deferred tax asset to the extent that it is probable that future taxable profit will be available against which the unused tax credits can be utilised. The said asset is created by way of credit to the Statement of Profit and Loss and shown under the head deferred tax asset.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

The company considers on the Balance Sheet date whether it is probable that taxation authority will accept an uncertain tax position and based on the probability of likelihood of events company recognises additional tax liability.

#### **(u) Earnings per share**

##### **Basic earnings per share**

Basic earnings per share is calculated by dividing the profit attributable to owners of the Group by the weighted average number of equities shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

##### **Diluted earnings per share**

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after-income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

#### **(v) Provisions, contingent liabilities and contingent assets**

Provisions are recognised at present value when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net off reimbursement, if any.

Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognised as part of the cost of PPE. The cash flows are discounted at a current pre-tax rate that reflects the risk specific to the decommissioning liability. The unwinding of discount is expensed as incurred and recognised in the Statement of Profit and Loss as a finance cost. The estimated future costs of decommissioning are reviewed annually and adjusted as may be appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset.

Progressive mine closure expenses are accounted for as and when incurred.

In respect of lignite mines the annual mine closure cost per

hectare is provided as per the mine closure guidelines issued by the Ministry of Coal from time to time. As per these guidelines, such annual cost is modified with reference to Wholesale Price Index (WPI) as mentioned and considered in the mine closure plan submitted / approved for the respective mines. The mine closure provisions are provided in line with the approved / submitted / prepared/draft mine closure plans. In case the mine closure plan has not been submitted / approved / prepared the annual cost is estimated based on the above referred guidelines.

In respect of mines other than lignite mines, mine closure activities are carried out as per the approved / submitted / prepared/draft mine closure plans. However, in the absence of specific guidelines by Indian Bureau of Mines (IBM) for making provision for the annual mine closure cost per hectare, financial assurance in the form of Bank Guarantee of requisite amount is submitted to IBM. A certificate/confirmation is obtained from our technical division for mine closure activities carried out by the Group either departmentally or through outside agencies. Expenses incurred departmentally on mine closure activities are debited to the respective head of expenses and provision is made for material shortfall therein, if advised by the technical division.

Contingent liabilities are not provided for, If material, are disclosed by way of notes to accounts. Contingent assets are not recognised in the Consolidated Financial Statements. However, the same is disclosed, where an inflow of economic benefit is probable.

#### **(w) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash and short-term deposits. The Group considers all highly liquid investments with an original maturity of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

For the purpose of presentation in the Statement of Cash Flows, cash and cash equivalents includes cash on hand, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the Balance Sheet.

#### **(x) Statement of Cash Flow**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

#### **(y) Dividends**

The Group recognises a liability for dividends to equity holders of the Group when the dividend is authorised and the dividend is no longer at the discretion of the Group. As per the corporate laws in India, dividend is authorised when it is approved by the shareholders. A corresponding amount is recognised directly in equity.

**(z) Segment Reporting**

The Chief Operational Decision Maker (CODM) monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the Consolidated Financial Statements. Operating segments are reported in a manner consistent with the internal reporting provided to the CODM.

Accordingly, the Board of Directors of the Group is CODM for the purpose of segment reporting.

**(aa) Rounding off**

All amounts disclosed in the Consolidated Financial Statements and notes have been rounded off to the nearest lakh up to two decimal points as per the requirements of Schedule III, unless otherwise stated

**(bb) Events occurring after the Balance sheet Date**

Adjusting events (that provides evidence of condition that existed at the Balance Sheet date) occurring after the Balance Sheet date are recognised in the Consolidated Financial Statements. Material non adjusting events (that are inductive of conditions that arose subsequent to the Balance Sheet date) occurring after the Balance Sheet date that represent material change and commitments affecting the financial position are disclosed in the Board's Report.

**(cc) Exceptional Items**

Certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Group is such that its disclosure improves the understanding of the performance of the Group, such income or expense is classified as an exceptional item and accordingly, disclosed in the notes accompanying to the Consolidated Financial Statements.



**2.01 PROPERTY, PLANT AND EQUIPMENT AND CAPITAL WORK IN PROGRESS**

**2.01A PROPERTY, PLANT AND EQUIPMENT AS AT 31ST MARCH, 2023**

Particulars	Gross Carrying Amount				Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-22	Additions/ Adjustments during the year	Deletion during the year	Balance As on 31-Mar-23	Balance As on 1-Apr-22	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-23	As on 31-Mar-23	As on 31-Mar-22
Land - Free Hold	6,530.45	-	6.31	6,524.14	-	-	-	-	-	6,524.14	6,530.45
Building	17,597.50	15.20	-	17,612.70	8,772.44	464.32	-	-	9,236.76	8,375.94	8,825.06
Plant & Equipment	1,83,944.29	1,080.34	21.46	1,85,003.17	92,034.63	5,699.93	-	12.41	97,722.15	87,281.02	91,909.66
Furniture & Fixtures	193.27	167.07	1.02	359.32	103.01	15.26	-	0.86	117.41	241.91	90.26
Vehicles	1,137.61	775.07	-	1,912.68	770.12	160.56	-	-	930.68	982.00	367.49
Office Equipment	736.18	31.63	0.86	766.95	638.42	16.62	-	0.74	654.30	112.65	97.76
Computers	580.03	30.43	6.99	603.47	417.76	66.85	-	6.13	478.48	124.99	162.27
Electrical Equipment	1,231.52	152.72	1.06	1,383.18	804.63	101.55	-	0.11	906.07	477.11	426.89
Laboratory Equipment	275.29	11.50	-	286.79	200.96	14.04	-	-	215.00	71.79	74.33
<b>Total Property, Plant and Equipment</b>	<b>2,12,226.14</b>	<b>2,263.96</b>	<b>37.70</b>	<b>2,14,452.40</b>	<b>1,03,741.97</b>	<b>6,539.13</b>	<b>-</b>	<b>20.25</b>	<b>1,10,260.85</b>	<b>1,04,191.55</b>	<b>1,08,484.17</b>

(₹ in Lakh)

**PROPERTY, PLANT AND EQUIPMENT AS AT 31ST MARCH, 2022**

Particulars	Gross Carrying Amount				Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-21	Additions/ Adjustments during the year	Deduction during the year	Balance As on 31-Mar-22	Balance As on 1-Apr-21	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-21
Land - Free Hold	6,428.23	102.22	-	6,530.45	-	-	-	-	-	6,530.45	6,428.23
Building	17,583.79	13.71	-	17,597.50	8,301.23	471.21	-	-	8,772.44	8,825.06	9,282.56
Plant & Equipment	1,83,456.14	512.79	24.64	1,83,944.29	86,370.48	5,678.19	-	14.04	92,034.63	91,909.66	97,085.66
Furniture & Fixtures	183.01	10.26	-	193.27	92.49	10.52	-	-	103.01	90.26	90.52
Vehicles	1,113.37	28.23	3.99	1,137.61	653.77	119.10	-	2.75	770.12	367.49	459.60
Office Equipment	727.31	12.84	3.97	736.18	611.36	30.75	-	3.69	638.42	97.76	115.95
Computers	588.41	18.11	26.49	580.03	368.52	74.07	-	24.83	417.76	162.27	219.89
Electrical Equipment	1,212.54	18.98	-	1,231.52	695.11	109.52	-	-	804.63	426.89	517.43
Laboratory Equipment	271.01	4.28	-	275.29	187.99	12.97	-	-	200.96	74.33	83.02
<b>Total Property, Plant and Equipment</b>	<b>2,11,563.81</b>	<b>721.42</b>	<b>59.09</b>	<b>2,12,226.14</b>	<b>97,280.95</b>	<b>6,506.33</b>	<b>-</b>	<b>45.31</b>	<b>1,03,741.97</b>	<b>1,08,484.17</b>	<b>1,14,282.86</b>

(₹ in Lakh)

**2.01B RIGHT OF USE ASSET (ROU) AS AT 31ST MARCH, 2023** (₹ in Lakh)

Particulars	Gross Carrying Amount			Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-22	Additions/ Adjustments during the year	Deletion during the year	Balance As on 31-Mar-23	Balance As on 1-Apr-22	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-23	As on 31-Mar-22
Land - Lease Hold (ROU Asset)	1,541.65	40.83	-	1,582.48	626.25	93.61	-	-	719.86	915.41
<b>Total Right of Use Assets</b>	<b>1,541.65</b>	<b>40.83</b>	<b>-</b>	<b>1,582.48</b>	<b>626.25</b>	<b>93.61</b>	<b>-</b>	<b>-</b>	<b>719.86</b>	<b>915.41</b>

**RIGHT OF USE ASSET(ROU) AS AT 31ST MARCH, 2022** (₹ in Lakh)

Particulars	Gross Carrying Amount			Accumulated Depreciation / Amortisation and impairment loss				Net Carrying Amount		
	Cost As on 1-Apr-21	Additions/ Adjustments during the year	Deletion during the year	Balance As on 31-Mar-22	Balance As on 1-Apr-21	Additions during the year	Impairment loss	Deduction during the year	Balance As on 31-Mar-22	As on 31-Mar-21
Land - Lease Hold (ROU Asset)	1,541.65	-	-	1,541.65	535.55	90.70	-	-	626.25	1,006.10
<b>Total Right of Use Assets</b>	<b>1,541.65</b>	<b>-</b>	<b>-</b>	<b>1,541.65</b>	<b>535.55</b>	<b>90.70</b>	<b>-</b>	<b>-</b>	<b>626.25</b>	<b>1,006.10</b>

**2.01C CAPITAL WORK-IN-PROGRESS:**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	1,293.20	695.69
Add: Addition during the Year	1,148.40	953.12
Less: Transferred to Property, Plant & Equipments	(1,151.88)	(355.61)
<b>Closing gross carrying value</b>	<b>1,289.72</b>	<b>1,293.20</b>
<b>Accumulated Impairment Allowance</b>		
Balance at the beginning of the Year	133.23	133.23
Add: Addition during the Year	-	-
<b>Closing Accumulated Impairment Allowance</b>	<b>133.23</b>	<b>133.23</b>
<b>Closing net carrying value</b>	<b>1,156.49</b>	<b>1,159.97</b>

**Capital-work-in progress ageing schedule as on 31.03.2023:**

Particulars	Amount in CWIP for a period of				Total (Gross Carrying Value)
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	384.92	225.63	545.94	-	<b>1,156.49</b>
B Projects temporarily suspended	-	-	-	-	-

**Capital-work-in progress ageing schedule as on 31.03.2022:**

Particulars	Amount in CWIP for a period of				Total (Gross Carrying Value)
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	614.03	545.94	-	-	<b>1,159.97</b>
B Projects temporarily suspended	-	-	-	-	-

**Break-up of Capital Work-in-progress as on 31st March, 2023 is given hereunder:**

Segment	(₹ in Lakh)		
	Civil Work	Non-Civil Work	Total
Mining	3.79	244.20	<b>247.99</b>
Power	-	908.50	<b>908.50</b>
Unallocable	-	-	-
<b>Total</b>	<b>3.79</b>	<b>1,152.70</b>	<b>1,156.49</b>
Total as at 31st March, 2022	-	1,159.97	1,159.97

**2.01.01** Gujarat State Electricity Corporation Limited (GSECL) and the Company had agreed to create common amenities (school, hospital, drinking water supply, communication, transport facilities, etc.) for the employees of both entities and also for general public in Panandhro in terms of minutes dated 8.10.1991, 3.8.1992, 1.10.1993. These were to be managed by a Trust to be registered in this regard. Pending formation of the Trust, the capital and revenue expenditure incurred by the Company as well as GSECL are shared on 50:50 basis and accounted in the books of the respective entity. Share of 50% given by each against the expenditure incurred by respective entity is subject to confirmation and adjustments, if any. Pending transfer of such assets to the Trust, capital expenditure incurred in the creation of items of property, plant and equipment towards 50% share of the Company to the tune of ₹59.40 lakh (31st March, 2022: ₹59.40 lakh) is accounted in the books of the Company and included in the respective items of property, plant and equipment.

**2.02 INVESTMENT PROPERTIES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Freehold land	1,669.00	1,669.00
Building	7,018.53	7,142.31
<b>Total Investment properties</b>	<b>8,687.53</b>	<b>8,811.31</b>

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Freehold land</b>		
Cost or deemed cost		
Balance at the beginning of the Year	1,669.00	1,669.00
Add: Addition during the Year	-	-
Less: Deletion during the Year	-	-
<b>Closing net carrying value</b>	<b>1,669.00</b>	<b>1,669.00</b>

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Building</b>		
Cost or deemed cost		
Balance at the beginning of the Year	7,876.45	7,876.45
Add: Addition during the Year	-	(0.00)
Less: Deletion during the Year	-	-
<b>Closing gross carrying value</b>	<b>7,876.45</b>	<b>7,876.45</b>
<b>Accumulated depreciation</b>		
Balance at the beginning of the Year	734.14	610.37
Add: Addition during the Year	123.78	123.77
Less: Deletion during the Year	-	-
<b>Closing accumulated depreciation</b>	<b>857.92</b>	<b>734.14</b>
<b>Closing net carrying value</b>	<b>7,018.53</b>	<b>7,142.31</b>

**2.02.01 Amount recognised in statement of profit and loss for investment properties**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Rental income*</b>	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
<b>Profit/(Loss) from investment properties before depreciation</b>	-	-
Depreciation	(123.78)	(123.77)
<b>Profit/(Loss) from investment properties</b>	<b>(123.78)</b>	<b>(123.77)</b>

\* Fixation of the rent of investment property is under process.

**2.02.02 FAIR VALUE**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Investment properties	10,974.00	11,140.77

**Estimation of Fair Value**

The Company obtains valuation for its investment properties (other than those under construction) at least annually. All resulting fair value estimates for investment properties are included in level 3. The fair value of investment property (as measured for disclosure purposes in the financial statements) is not based on the valuation by a registered valuer as defined under Rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.

**2.03A OTHER INTANGIBLE ASSETS**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Computer Softwares	187.13	129.88
Mining Rights	31,357.26	32,694.35
<b>Total intangible assets</b>	<b>31,544.39</b>	<b>32,824.23</b>

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Computer Softwares</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	356.31	356.31
Add: Addition during the Year	80.09	-
<b>Closing gross carrying value</b>	<b>436.40</b>	<b>356.31</b>
<b>Accumulated amortisation</b>		
Balance at the beginning of the Year	226.43	168.03
Add: Addition during the Year	22.84	58.40
<b>Closing accumulated amortisation</b>	<b>249.27</b>	<b>226.43</b>
<b>Closing net carrying value</b>	<b>187.13</b>	<b>129.88</b>

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Mining Rights</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	44,349.89	42,708.85
Add: Addition during the Year	-	1,641.04
<b>Closing gross carrying value</b>	<b>44,349.89</b>	<b>44,349.89</b>
<b>Accumulated amortisation</b>		
<b>Balance at the beginning of the Year</b>	<b>11,655.54</b>	<b>8,636.40</b>
Add: Addition during the Year	1,337.09	3,019.14
<b>Closing accumulated amortisation</b>	<b>12,992.63</b>	<b>11,655.54</b>
<b>Closing net carrying value</b>	<b>31,357.26</b>	<b>32,694.35</b>

**2.03B INTANGIBLE ASSETS UNDER DEVELOPMENT**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Intangible Assets Under Development</b>		
<b>Cost or deemed cost</b>		
Balance at the beginning of the Year	1,132.70	8.01
Add: Addition during the Year	60.69	1,124.69
Less: Transferred to Intangible Assets	(48.05)	
<b>Closing gross carrying value</b>	<b>1,145.34</b>	<b>1,132.70</b>
<b>Closing net carrying value</b>	<b>1,145.34</b>	<b>1,132.70</b>



**Ageing schedule for Intangible assets under development as on 31.03.2023:**

(₹ in Lakh)

Particulars	Amount in intangible assets under development for a period of				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	20.65	1,124.69	-	-	1,145.34
B Projects temporarily suspended	-	-	-	-	-

**Ageing schedule for Intangible assets under development as on 31.03.2022:**

(₹ in Lakh)

Particulars	Amount in intangible assets under development for a period of				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
A Projects in progress	1,124.69	8.01	-	-	1,132.70
B Projects temporarily suspended	-	-	-	-	-

**2.03.01** Mining Rights includes all lands acquired/allocated and used for mining purpose. Amortisation on mining rights represents depletion on wasting assets.

**2.03.02** As per technical estimation useful life of computer software, other than internally generated intangible assets is 10 years. It is amortised as per Straight Line Method over its useful life.

**2.04 INVESTMENT IN ASSOCIATES AND JOINT VENTURES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Non-Current</b>		
<b>Investment in unquoted equity shares of joint venture companies (measured at amortised cost)</b>		
2,497 (31st March, 2022: 2,497) Fully Paid Up Equity Shares of ₹100 each of Naini Coal Co. Limited	-	-
25,000 (31st March, 2022: 25,000) Fully Paid Up Equity Shares of ₹10 each of Swarnim Gujarat Fluorspar Pvt. Ltd.	1.51	1.54
50,000 (31st March, 2022: 50,000) Fully Paid Up Equity Shares of ₹10 each of Gujarat Foundation for Entrepreneurial Excellence	419.35	307.39
<b>Investment in unquoted equity shares of associate companies (measured at amortised cost)</b>		
1,90,840 (31st March, 2022: 1,90,840) Fully Paid Up Equity Shares of ₹10 each of Gujarat Jaypee Cement and Infra Ltd.	11.52	11.46
49,40,000 (31st March, 2022: 49,40,000) Fully Paid Up Equity Shares of ₹10 each of Gujarat Credo Mineral Industries Ltd.	1,175.20	1,126.36
38,98,700 (31st March, 2022: 38,98,700) Fully Paid Up Equity Shares of ₹10 each of Aikya Chemicals Pvt. Ltd.	437.57	354.31
<b>Total Investments in Associates and Joint Ventures</b>	<b>2,045.15</b>	<b>1,801.06</b>

**2.04.01** Approval of Government of Gujarat has been obtained vide letter dated 06th August, 2018 for the closure of Naini Coal Co. Ltd and closure process thereof is in progress.

**2.05 OTHER INVESTMENTS**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Non-Current</b>		
<b>Investment in quoted equity shares of other companies measured at fair value through other comprehensive income (FVTOCI)</b>		
41,45,433 (31st March, 2022: 41,45,433) Fully Paid Up Equity Shares of ₹10 each of Gujarat Alkalies & Chemicals Ltd.	24,397.95	37,138.93
50,00,000 (31st March, 2022: 50,00,000) Fully Paid Up Equity Shares of ₹2 each of Gujarat State Fertilisers & Chemicals Ltd.	5,950.00	8,100.00
9,35,600 (31st March, 2022: 9,35,600) Fully Paid Up Equity Shares of ₹10 each of Gujarat State Financial Corporation	187.12	187.12
3,12,715 (31st March, 2022: 3,12,715) Fully Paid Up Equity Shares of ₹2 each of Bank of Baroda	527.86	348.99
<b>Investment in unquoted equity shares of other companies measured at fair value through other comprehensive income (FVTOCI)</b>		
10,00,000 (31st March, 2022: 10,00,000) Fully Paid Up Equity Shares of ₹10 each of Gujarat Informatics Ltd.	939.60	939.60
3,900 (31st March, 2022: 3,900) Fully Paid Up Equity Shares of ₹100 each of Gujarat Industrial Technical Consultancy Organization Ltd.	171.86	84.13
74,25,000 (31st March, 2022: 74,25,000) Fully Paid Up Equity Shares of ₹10 each of Gujarat Guardian Ltd.	11,063.25	8,276.65
2,61,72,800 (31st March, 2022: 2,61,72,800) Fully Paid Up Equity Shares of ₹1 each of Gujarat State Petroleum Corporation Ltd.	3,975.65	2,926.12
<b>Less: Provision for Impairment</b> (for investments in equity shares of Gujarat State Financial Corporation)	(187.12)	(187.12)
<b>Total Other Investments</b>	<b>47,026.17</b>	<b>57,814.42</b>
<b>Aggregate fair value of quoted investments</b>	<b>30,875.81</b>	<b>45,587.92</b>
<b>Aggregate fair value of unquoted investments</b>	<b>16,150.36</b>	<b>12,226.51</b>
<b>Aggregate amount of impairment in value of quoted investments</b>	<b>187.12</b>	<b>187.12</b>

**2.05.01** Investments measured at fair value through Other Comprehensive Income (FVTOCI) reflect investments in unquoted and quoted equity securities except investment in the shares of Gujarat State Financial Corporation which is measured at cost and provision for impairment is made for the same as above. Refer Note 2.45 for determination of their fair values.

**2.05.02** As per the Memorandum of Understanding (MOU) dated 30th March, 1995 entered into with the Gujarat Industrial Investment Corporation Ltd (GIIC), the said company had to repurchase 16 lakh number of shares of Gujarat Alkalies & Chemicals Limited (GACL) purchased by the Company from GIIC by 30th March, 1998 at an agreed price consisting of cost plus interest @ 14% per annum and service charge @ 0.25% per annum less dividend, bonus and rights, etc. received thereon. GIIC has proposed to enter into a Supplementary MOU by virtue of which GIIC will not be required to repurchase the above shares and the Company shall hold these shares as investment. The Board of Directors of the Company and GIIC have agreed to enter into Supplementary MOU for which proposal has been sent to the Govt. of Gujarat for its approval. The remaining 25.45 lakh shares of GACL as shown in above note have been purchased by the Company from the open market.

**2.06 NON-CURRENT LOANS\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
House building advance to employees		
Unsecured, considered good	374.40	401.24
Loans and advances to employees		
Unsecured, considered good	199.59	236.54
Other loans and advances to related parties		
credit impaired	1,625.00	1,625.00
Less: loss allowance	(1,625.00)	(1,625.00)
<b>Total Non-Current Loans</b>	<b>573.99</b>	<b>637.78</b>

\* Refer note 2.45 for classification

**2.06.01** Naini Coal Company Ltd. is a 50:50 joint venture of the Company and Pondicherry Industrial Promotion Development Investment Corp Ltd. (PIPDIC). Naini Coal Company Ltd had given Bank Guarantee of ₹6,500 Lakh to Coal Ministry, Govt of India for allocation of Naini Coal block in the State of Odisha. The said bank guarantee was secured by Corporate Guarantee of the Company for an amount of ₹3,250 lakh and another ₹3,250 lakh was secured by Bank Guarantee of UCO Bank, arranged by PIPDIC. Ministry of Coal, Govt of India has invoked 50% of Bank Guarantee i.e. ₹3,250 lakh given by the Naini Coal Company Ltd. vide their letter dated 27th December, 2012 due to non-compliance of some terms and conditions of Naini Coal block allocation. The Company had discharged its liability of ₹1,625 lakh towards invoked Bank Guarantee and has accounted for the same as advance to Naini Coal Company Ltd. Total provision for impairment made for advances to Naini Coal Company Ltd. amounts to ₹1,625 lakh (2021-22: ₹1,625 lakh).

The Company filed special civil application before the Hon'ble High Court of Gujarat against arbitrary cancellation of coal block as well as invocation of Bank Guarantee. During the pendency of petition before the Hon'ble High court of Gujarat, the Hon'ble Supreme Court has cancelled all the coal blocks. Therefore, the petition with the Hon'ble High Court of Gujarat was pending in respect of invocation of Bank Guarantee of ₹1,625 lakh only. The Hon'ble High Court of Gujarat vide its judgement and order dated 31st July, 2019 has rejected the relief sought by the Company for seeking refund of Bank Guarantee.

In view thereof the company has preferred civil suit before Ld. Small Cause Court, Ahmedabad for recovery of ₹1,625 lakh given as Bank Guarantee. After filing the Suit before the civil court it was necessary to conduct mediation under section 89 of the Civil Procedure Code, 1908. Accordingly, the Court issued notice to all the parties to the suit to remain present for mediation process on 27th January, 2021. However, none other than GMDC attended the said proceeding therefore the mediation proceedings have been declared failed and the suit has been transferred to regular board of Small Cause Court, Ahmedabad for hearing on merits. Now the matter is pending for adjudication.

## 2.07 OTHER NON-CURRENT FINANCIAL ASSETS\*

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Unsecured, considered good</b>		
Security deposits	393.13	409.42
Deposits with Corporate Bodies	1,43,294.20	79,482.90
Balance with banks in Escrow Accounts	80,197.74	78,722.42
Others	541.76	541.76
<b>Doubtful</b>		
Deposits with Corporate Bodies	4,212.40	4,212.40
Less: Provision for impairment	(4,212.40)	(4,212.40)
<b>Total Other Non-Current Financial Assets</b>	<b>2,24,426.83</b>	<b>1,59,156.50</b>

\* Refer note 2.45 for classification

### 2.07.01 Details of Mine Closure Provision and deposits thereagainst

Name of the Project	(₹ in Lakh)			
	Provision in Books of Accounts up to 31st March, 2022	Provision made during the year	Provision Reversed during the year	Provision in Books of Accounts up to 31st March, 2023
Umarsar	7,811.48	1,336.35	1,279.36	7,868.47
Rajparadi	3,845.20	-	-	3,845.20
Tadkeshwar	9,273.29	321.40	1,097.25	8,497.44
Mata No Madh	14,719.27	234.80	2,145.70	12,808.37
Bhavnagar	13,331.98	1,917.58	1,375.25	13,874.31
Panandhro	11,399.20	-	-	11,399.20

Name of the Project	(₹ in Lakh)			
	Principal amount deposited in escrow account as on 31st March, 2022	Amount deposited during the year	Amount received back during the year	Principal amount deposited in escrow account as on 31st March, 2023
Umarsar	10,428.75	1,467.22	1,279.36	10,616.61
Rajparadi	3,845.88	-	-	3,845.88
Tadkeshwar	9,594.70	-	1,097.25	8,497.45
Mata No Madh	14,719.36	234.80	2,145.70	12,808.46
Bhavnagar	13,794.09	1,940.69	1,375.25	14,359.53
Panandhro	9,600.00	-	-	9,600.00

(₹ in Lakh)				
Name of the Project	Provision in Books of Accounts up to 31st March, 2021	Provision made during the year	Provision Reversed during the year	Provision in Books of Accounts up to 31st March, 2022
Umarsar	6,538.76	1,272.72	-	7,811.48
Rajparadi	3,703.63	141.58	-	3,845.21
Tadkeshwar	8,003.00	1,270.30	-	9,273.30
Mata No Madh	14,495.62	223.65	-	14,719.27
Bhavnagar	11,505.72	1,826.27	-	13,331.99
Panandhro	11,399.20	-	-	11,399.20

(₹ in Lakh)				
Name of the Project	Principal amount deposited in escrow account as on 31st March, 2021	Amount deposited during the year	Amount received back during the year	Principal amount deposited in escrow account as on 31st March, 2022
Umarsar	9,031.38	1,397.37	-	10,428.75
Rajparadi	3,845.88	-	-	3,845.88
Tadkeshwar	8,309.09	1,285.61	-	9,594.70
Mata No Madh	14,495.76	223.60	-	14,719.36
Bhavnagar	11,945.80	1,848.29	-	13,794.09
Panandhro	9,600.00	-	-	9,600.00

**2.07.02** As per the Mine Closure Guidelines (MCG), the amount is required to be deposited in Escrow Account with a scheduled bank. The Company has opened the Escrow accounts for its all six lignite mines and deposited the amount.

Panandhro Mine is having lease area of 1,151 hectares and 568 hectares. In respect of lease area of 1,151 hectares, the company has deposited an amount of ₹9,600 lakh in escrow account as per calculation accepted by the Office of the Coal Controller of India as against provision of ₹11,399.20 lakh as per draft mine closure plan. Necessary effect in the provision for mine closure will be given in the books of account after the acceptance of mine closure plan of the said mine by the Ministry of Coal, Government of India.

In respect of lease area of 568 hectares, the life of mine was over in March 2007. As lignite was exhausted, the last production of lignite was done therein in March 2007. It was last done more than two years before the Mine Closure Guidelines, 2009 which came into force w.e.f. 27th August, 2009. Mine closure activities are also almost over in the said lease area.

In the MCG there was a clause for deposition of funds for mine closure in the escrow account at the prescribed rates. However, there was no provision in the MCG to apply them with retrospective date. Therefore, the MCG are not applicable in respect of 568 hectares lease area. Hence, the same has not been provided and deposited.

**2.07.03** As per the technical certificate the company has carried out mine closure activities and incurred expenses during the year as per mine plan in respect of all the metallic-ferrous(non-lignite) mines either departmentally or through outside agencies and compliances are verified periodically by IBM authorities mandated by the Government of India.

## 2.08 OTHER NON-CURRENT NON-FINANCIAL ASSETS

(₹ in Lakh)		
Particulars	As at 31st March, 2023	As at 31st March, 2022
Capital advances	1,386.48	1,386.48
Advance to contractor	1,880.37	964.63
Balances with Government Authorities	4,142.36	4,128.98
Advance income tax and TDS (net of provision)	61,166.31	43,277.98
<b>Total Other Non-Current Non-Financial Assets</b>	<b>68,575.52</b>	<b>49,758.07</b>

**2.09 INVENTORIES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Current</b>		
Mined ore	7,300.76	6,300.29
Finished goods	0.45	0.45
Stock of Fuel	132.41	104.10
Stores and Spares	3,450.59	2,924.85
	<b>10,884.21</b>	<b>9,329.69</b>
Less: Provision for Obsolete Stock	(195.28)	(358.24)
	<b>10,688.93</b>	<b>8,971.45</b>
Loose tools	9.19	9.36
<b>Total Inventories</b>	<b>10,698.12</b>	<b>8,980.81</b>

Method of valuation: Refer Note No. 1 (n) - Significant Accounting Policies on "Inventories"

**2.10 TRADE RECEIVABLES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Current</b>		
Trade Receivables - Considered Good - Secured	916.90	880.30
Trade Receivables - Considered Good - Unsecured	17,981.08	19,611.67
Trade Receivables - Credit Impaired	127.08	97.27
	<b>19,025.06</b>	<b>20,589.24</b>
Less: Loss Allowance	(127.08)	(97.27)
<b>Total Trade Receivables</b>	<b>18,897.98</b>	<b>20,491.97</b>

\* Refer note 2.45 for classification

**2.10.01** Considering the affirmations for compliance of code of conduct of the Company given by the directors and other officers of the Company, neither any trade receivables are due from directors or other officers of the Company either severally or jointly with any other person, nor any trade receivables are due from firms or private companies in which any director is a partner, a director or member.

**Trade Receivables ageing schedule as on 31st March, 2023**

(₹ in Lakh)

Particulars	Outstanding for following periods from the date of transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - considered good	10,239.62	2,999.26	-	326.21	3,945.80	<b>17,510.89</b>
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
Disputed Trade Receivables - considered good	287.91	-	82.65	81.50	935.03	<b>1,387.09</b>
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	127.08	<b>127.08</b>
<b>Total</b>	<b>10,527.53</b>	<b>2,999.26</b>	<b>82.65</b>	<b>407.71</b>	<b>5,007.91</b>	<b>19,025.06</b>
<b>Less: Loss Allowance</b>						<b>(127.08)</b>
<b>Net Trade Receivables</b>						<b>18,897.98</b>



## Trade Receivables ageing schedule as on 31st March 2022

(₹ in Lakh)

Particulars	Outstanding for following periods from the date of transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - considered good	10,878.50	72.67	326.21	-	5,220.52	16,497.90
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
Disputed Trade Receivables - considered good	2,264.21	713.33	81.50	185.71	749.32	3,994.07
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	97.27	97.27
<b>Total</b>	<b>13,142.71</b>	<b>786.00</b>	<b>407.71</b>	<b>185.71</b>	<b>6,067.11</b>	<b>20,589.24</b>
<b>Less: Loss Allowance</b>						<b>(97.27)</b>
<b>Net Trade Receivables</b>						<b>20,491.97</b>

## 2.11 CASH AND CASH EQUIVALENTS AND OTHER BANK BALANCES\*

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>2.11A Cash and Cash Equivalents</b>		
<b>(a) Balances with banks</b>		
In current accounts	1,507.44	1,398.70
Fixed deposit with original maturity of less than 3 months	-	65.00
<b>(b) Balance with Financial Institutions</b>		
Deposits with Financial Institutions	3,600.00	2,800.00
<b>(c) Cash on hand</b>		
	-	-
<b>Total Cash and Cash Equivalents</b>	<b>5,107.44</b>	<b>4,263.70</b>
<b>2.11B Other Bank Balances</b>		
Earmarked balances with banks		
Unpaid dividend account	118.64	117.42
Fixed Deposit		
Fixed deposit with original maturity of more than 3 months	2,240.25	2,361.25
Security against borrowings (overdraft facility)	2,316.38	2,210.08
Security against guarantees	0.23	0.23
Security against other commitments	24.92	24.92
Doubtful deposits	374.00	374.00
	<b>5,074.42</b>	<b>5,087.90</b>
Less: Provision for impairment	(374.00)	(374.00)
<b>Total Bank Balance other than Cash and Cash Equivalents</b>	<b>4,700.42</b>	<b>4,713.90</b>

\* Refer note 2.45 for classification

**2.11.01** Other bank balances include restricted bank balances on account of Unpaid dividend, Fixed deposits for Security against borrowings (overdraft facility), Security against guarantees and Security against other commitments as stated above.

Pending clearance of the title of the land, sale deed in respect of the land of the cement plant at Hadad sold earlier, was not executed and an amount of ₹24.92 lakh (31st March, 2022: ₹24.92 lakh) was recoverable from the buyer on execution of sale deed. The said amount has been deposited by the party before the Danta Court and in turn the Court has directed to the Company to deposit the said amount with a nationalised bank in the form of FDR with a lien marked in favour of Danta Court. Accordingly, the Company has placed the same with Union Bank of India, Vastrapur Branch, Ahmedabad.

**2.12 CURRENT LOANS\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
House building advance to employees		
Unsecured, considered good	70.46	71.68
Other loans and advances to employees		
Unsecured, considered good	229.12	226.83
Other loans and advances to related parties		
Unsecured, considered good	-	4.44
credit impaired	3.00	3.00
Less: loss allowance	(3.00)	(3.00)
<b>Total Current Loans</b>	<b>299.58</b>	<b>302.95</b>

\* Refer note 2.45 for classification

**2.13 OTHER CURRENT FINANCIAL ASSETS\***

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Unsecured, considered good</b>		
Deposits with Corporate Bodies and Banks	1,39,367.12	1,11,850.00
Advance to others (Proposed JVC to be formed with MOIL)	875.18	829.88
Others	1,369.00	718.14
<b>Total Other Current Financial Assets</b>	<b>1,41,611.30</b>	<b>1,13,398.02</b>

\* Refer note 2.45 for classification

**2.13.01** The company has paid in May 2015 an amount of ₹37.50 lakh for 3.75 lakh shares of ₹10 each to Stone Research Foundation to subscribe its shares which is included under the head "Others" above. However, no shares have been allotted by the said company so far and it has been decided to close the Stone Research Foundation. Necessary adjustments in accounts will be made after receiving share application money and other receivables, if any.

**2.13.02** In order to expand the area of operations and exploring mineral resources in manganese in the allotted areas of operations a Memorandum of Understanding has been executed between the company and MOIL Ltd. on 1st October 2019.

The work of geo hydrological, geo technical and other related scientific studies are under progress. If project is feasible for both the entities, a Joint Venture Company (JVC) will be formed between GMDC and MOIL with shareholding of 49% and 51% respectively. If JVC is formed, expenditure incurred before JVC formation by both the companies shall be considered as their investment in JVC. Pending such conversion, expenditure incurred so far will be shared by MOIL and GMDC in equal proportion. The company's share therein has been shown above under the head "Advance to others".

**2.14 OTHER CURRENT NON-FINANCIAL ASSETS**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Balances with Government Authorities	15,753.22	10,703.80
Prepaid expenses	3,768.43	1,874.98
Advances to employees / suppliers / contractors	1,025.71	984.37
<b>Total Other Current Non-Financial Assets</b>	<b>20,547.36</b>	<b>13,563.15</b>

**2.15 ASSETS CLASSIFIED AS HELD FOR SALE**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Plant & equipments	4.02	4.02
Furniture & fixtures	0.09	0.09
Vehicles	0.14	0.49
Office equipments	0.42	0.36
<b>Total Assets Classified As Held For Sale</b>	<b>4.67</b>	<b>4.95</b>

**2.15.01** Assets classified as held for sale during the reporting period were measured at the carrying value on the date of such classification which approximates fair value less cost to sell. Consequently, no impairment loss was identified on these assets. There has been no material change in the value of such assets after the date of initial classification as assets classified as held for sale.

**2.16 EQUITY SHARE CAPITAL**

(₹ in Lakh)

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	No. of Shares	Amount	No. of Shares	Amount
<b>Authorised</b>				
Equity Shares of ₹2 each	74,50,00,000	14,900.00	74,50,00,000	14,900.00
Preference Shares of ₹100 each	1,00,000	100.00	1,00,000	100.00
		<b>15,000.00</b>		<b>15,000.00</b>
<b>Issued, Subscribed and Paid up</b>				
Equity Shares of ₹2 each (fully paid-up)	31,80,00,000	6,360.00	31,80,00,000	6,360.00
<b>Total Equity Share Capital</b>	<b>31,80,00,000</b>	<b>6,360.00</b>	<b>31,80,00,000</b>	<b>6,360.00</b>

**2.16.01 Reconciliation of shares outstanding at the beginning and at the end of the reporting period**

(₹ in Lakh)

Particulars	As at 31st March, 2023 Equity Shares of ₹2 each		As at 31st March, 2022 Equity Shares of ₹2 each	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the period	31,80,00,000	6,360.00	31,80,00,000	6,360.00
Add: Shares issued during the year	-	-	-	-
Less: Changes during the period	-	-	-	-
Shares outstanding at the end of the period	31,80,00,000	6,360.00	31,80,00,000	6,360.00

**2.16.02 Rights, preferences and restrictions attached to Equity Shares**

The Company has only one class of equity shares having a face value of ₹2 per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting.

In respect of the Financial Year 2021-22 dividend of ₹4.30 per share was proposed and approved. The same was recognised as distributions to equity shareholders during the year ended 31st March, 2023 (31st March, 2022: ₹0.20 per share).

In the event of liquidation of the Company, the holders of equity shares will be entitled to remaining assets of the Company. The distribution will be in proportion to the number of equity shares held by the shareholders.

**2.16.03 Shareholders holding more than 5 % of total share capital**

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Number of Equity Shares</b>		
Government of Gujarat	23,53,20,000	23,53,20,000
<b>% Holding in Equity Shares</b>		
Government of Gujarat	74.00%	74.00%

**2.16.04 Details of shareholding of Promoters\***

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Number of Equity Shares</b>		
Government of Gujarat	23,53,20,000	23,53,20,000
<b>% Holding in Equity Shares</b>		
Government of Gujarat	74.00%	74.00%
<b>% change during the year</b>	0.00%	0.00%

\*Promoter here means promoter as defined in the Companies Act, 2013.

**2.17 OTHER EQUITY**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
General Reserve	2,73,741.72	2,73,741.72
Retained Earnings	2,64,890.20	1,56,127.19
Equity instrument through OCI	34,836.19	45,930.12
<b>Total Other Equity</b>	<b>5,73,468.11</b>	<b>4,75,799.03</b>

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>General Reserve</b>		
Opening balance	2,73,741.72	2,73,741.72
Add/(Less): Amount transferred to/(from retained earnings)	-	-
<b>Closing balance</b>	<b>2,73,741.72</b>	<b>2,73,741.72</b>

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Retained Earnings</b>		
Opening balance	1,56,127.19	1,10,030.79
Prior period adjustment	-	1,391.78
Restated opening balance	1,56,127.19	1,11,422.57
<b>Add:</b>		
Profit during the period	1,21,573.46	44,590.17
Remeasurement of post employment benefit obligation, net of tax	863.55	750.45
<b>Less:</b>		
Equity dividend	(13,674.00)	(636.00)
<b>Closing balance</b>	<b>2,64,890.20</b>	<b>1,56,127.19</b>

**2.17.01** The amount that can be distributed by the Company as dividends to its equity shareholders is determined considering the requirements of the Companies Act, 2013. Thus, the amounts reported above are not distributable in its entirety.

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Equity instrument through OCI</b>		
Opening balance	45,930.12	16,548.65
Increase/(decrease) in fair value of FVTOCI - equity instruments	(10,788.25)	29,577.54
Income tax on net fair value gain or loss	(305.68)	(196.07)
<b>Closing balance</b>	<b>34,836.19</b>	<b>45,930.12</b>

**2.17.02** The Company has elected to recognise changes in the fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within reserves representing unrealized gain/(losses).

**2.18A NON-CURRENT LEASE LIABILITIES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Lease Liability	48.71	27.01
<b>Total Non-current Lease Liabilities</b>	<b>48.71</b>	<b>27.01</b>

\* Refer note 2.45 for classification

**2.18B OTHER NON-CURRENT FINANCIAL LIABILITIES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Security and other deposits liability	296.36	211.12
<b>Total Other Non-Current Financial Liabilities</b>	<b>296.36</b>	<b>211.12</b>

\* Refer note 2.45 for classification

**2.18B.01** For majority of the security deposits received, the timing of outflow is uncertain as it depends on outcome of the underlying contracts. Thus the same has not been discounted because their present value would not represent meaningful information. The management does not believe it is possible to make assumptions for the outcome of the contract beyond the balance sheet date.

**2.19 NON-CURRENT PROVISIONS**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Provision for mine closure	47,349.64	45,357.97
Provision for decommissioning obligations	2,977.59	2,755.76
Stripping Activity Adjustment	2,439.45	5,205.99
	52,766.68	53,319.72
Provision for Leave salary	3,411.42	3,803.84
<b>Total Non-Current Provisions</b>	<b>56,178.10</b>	<b>57,123.56</b>

**2.19.01 Movements in Provisions (including current/non-current)**

(₹ in Lakh)

Particulars	Stripping Activity Adjustment	Provision for mine closure	Provision for decommissioning obligations	Total
<b>As at 1st April 2022</b>	<b>5,205.99</b>	<b>45,357.97</b>	<b>2,755.76</b>	<b>53,319.72</b>
Add: Unwinding of discounts	-	-	221.83	221.83
Add: provision created during the year	-	3,810.13	-	3,810.13
Less: Expenses incurred on progressive mine closure	-	(1,818.46)	-	(1,818.46)
Less: Expenses incurred on Stripping Activity	(2,766.54)			(2,766.54)
<b>As at 31st March 2023</b>	<b>2,439.45</b>	<b>47,349.64</b>	<b>2,977.59</b>	<b>52,766.68</b>

(₹ in Lakh)

Particulars	Stripping Activity Adjustment	Provision for mine closure	Provision for decommissioning obligations	Total
<b>As at 1st April 2021</b>	<b>(4,705.72)</b>	<b>45,209.53</b>	<b>2,548.59</b>	<b>43,052.40</b>
Add: Unwinding of discounts	-	-	207.16	207.16
Add: provision created during the year	9,911.71	4,734.51	-	14,646.22
Less: Expenses incurred on progressive mine closure	-	(4,586.07)	-	(4,586.07)
<b>As at 31st March 2022</b>	<b>5,205.99</b>	<b>45,357.97</b>	<b>2,755.76</b>	<b>53,319.72</b>

**2.19.02** As per the guidelines for preparation of Mines Closure Plan issued by the Ministry of Coal, Government of India the Company has made a provision for mine closure expenses to the tune of ₹58,292.99 lakh (31st March, 2022: ₹60,380.42 lakh) after considering the approved, submitted, prepared mine closure plans and has incurred progressive mine closure expenses of ₹10,943.35 lakh (31st March, 2022: ₹15,022.46 lakh) so far. During the year, expenses reversed on reimbursement by Coal Controller of India from Esrow accounts amounting to ₹5,897.56 lakh.



**2.20 DEFERRED TAX LIABILITIES (NET)**

Deferred tax relates to the following:

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Deferred Tax Liabilities</b>		
Due to depreciation	18,377.91	19,307.96
Financial assets measured at FVTOCI	278.09	-
<b>Total Deferred Tax Liabilities (A)</b>	<b>18,656.00</b>	<b>19,307.96</b>
<b>Deferred Tax Assets</b>		
Due to disallowance u/s 43B of Income Tax Act	(12,597.82)	(12,891.28)
Decommissioning obligations (Net)	(541.07)	(472.26)
Straightlining of operation and maintenance expenses	(329.03)	(815.23)
Due to other timing differences	(116.57)	(182.76)
Financial assets measured at FVTOCI	-	(27.59)
<b>Total Deferred Tax Assets (B)</b>	<b>(13,584.49)</b>	<b>(14,389.12)</b>
<b>Net Deferred Tax Liabilities (A-B)</b>	<b>5,071.46</b>	<b>4,918.84</b>

**2.20.01 Movements in Deferred Tax Liabilities/(Assets) (net)**

(₹ in Lakh)

Particulars	Due to depreciation	Financial assets measured at FVTOCI	Due to disallowance u/s 43B of Income Tax Act	Decommiss- ioning obligations (Net)	Straightlining of operation and maintenance expenses	Due to other timing differences	Net Deferred Tax Liabilities/ (Assets)
<b>As at 31st March 2021</b>	<b>12,504.50</b>	<b>(223.66)</b>	<b>(19,112.97)</b>	<b>(472.26)</b>	<b>(957.98)</b>	<b>(331.67)</b>	<b>(8,594.04)</b>
Charged/(credited)							
- to profit or loss	6,803.46	-	5,818.59	-	142.75	148.91	12,913.71
- to other comprehensive income	-	196.07	403.10	-	-	-	599.17
<b>As at 31st March 2022</b>	<b>19,307.96</b>	<b>(27.59)</b>	<b>(12,891.28)</b>	<b>(472.26)</b>	<b>(815.23)</b>	<b>(182.76)</b>	<b>4,918.84</b>
Charged/(credited)							
- to profit or loss	(930.05)	-	2.99	(68.81)	486.20	66.19	(443.48)
- to other comprehensive income	-	305.68	290.47	-	-	-	596.15
<b>As at 31st March 2023</b>	<b>18,377.91</b>	<b>278.09</b>	<b>(12,597.82)</b>	<b>(541.07)</b>	<b>(329.03)</b>	<b>(116.57)</b>	<b>5,071.46</b>

**2.20.02 Reconciliation of average effective tax rate and the applicable tax rate:**

(₹ in Lakh)

Particulars	2022-23	2021-22
<b>Accounting Profit before income tax expenses</b>	<b>1,65,799.02</b>	<b>77,616.05</b>
<b>Tax at the Indian tax rate of 25.17%</b>	<b>41,731.61</b>	<b>19,535.96</b>
<b>Tax effect of amounts which are not deductible (taxable) in calculating taxable income:</b>		
Effect of reversal of tax exemption on adoption of new tax regime net reduction in tax rate	-	13,423.07
Effect of expenses that are not deductible in determining the taxable profit	590.15	207.10
Effect of tax on Prior period errors (net)	-	(1,030.14)
Others	483.90	362.13
Adjustments for short provision of earlier years	1,663.99	675.96
<b>Income Tax Expenses at the effective income tax rate of 26.82% (2021-22 : 42.74%)</b>	<b>44,469.65</b>	<b>33,174.08</b>

**2.20.03 Items of Other Comprehensive Income (OCI)**

(₹ in Lakh)

Particulars	2022-23	2021-22
<b>Deferred tax related to items recognised in OCI during the year:</b>		
Unrealised (gain)/loss on FVTOCI equity securities	(305.68)	(196.07)
Net loss/(gain) on remeasurements of defined benefit plans	(290.47)	(403.10)
<b>Income tax charged to OCI</b>	<b>(596.15)</b>	<b>(599.17)</b>

**2.21 OTHER NON-CURRENT NON-FINANCIAL LIABILITIES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Deferred Operation & Maintenance Liability and Others	1,284.19	1,531.07
<b>Total Other Non-Current Non-Financial Liabilities</b>	<b>1,284.19</b>	<b>1,531.07</b>

**2.22A CURRENT LEASE LIABILITIES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Lease Liability	0.77	28.18
<b>Total Current Lease Liabilities</b>	<b>0.77</b>	<b>28.18</b>

\* Refer note 2.45 for classification

**2.22B TRADE PAYABLES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Current</b>		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	20,331.76	20,894.56
<b>Total Trade Payables</b>	<b>20,331.76</b>	<b>20,894.56</b>

\* Refer note 2.45 for classification

**2.22B.01** As at 31st March, 2023, there are no outstanding dues to Micro, Small and Medium enterprises as per confirmation received from creditors stated above. There is no interest due or outstanding on the same.

**Trade Payables ageing schedule as on 31st March 2023**

(₹ in Lakh)

Particulars	Outstanding for following periods from the transaction date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	17,643.21	406.27	3.40	730.83	18,783.71
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	920.03	403.45	224.57	-	1,548.05
<b>Total</b>	<b>18,563.24</b>	<b>809.72</b>	<b>227.97</b>	<b>730.83</b>	<b>20,331.76</b>

**Trade Payables ageing schedule as on 31st March 2022**

(₹ in Lakh)

Particulars	Outstanding for following periods from the transaction date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	18,932.49	100.27	10.12	703.13	19,746.01
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	910.00	233.04	-	5.51	1,148.55
<b>Total</b>	<b>19,842.49</b>	<b>333.31</b>	<b>10.12</b>	<b>708.64</b>	<b>20,894.56</b>

**2.23 OTHER CURRENT FINANCIAL LIABILITIES\***

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
<b>Capital creditors and other payables (Including retentions)</b>		
(I) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	130.15	164.75
<b>Other payables (including for capital goods and services)</b>		
Unpaid Dividends	118.64	117.42
Other payables to related parties	-	15.16
Earnest money deposits	512.55	517.65
Security and other deposits liability	11,102.94	10,599.94
Other financial liabilities	4,679.07	4,227.43
<b>Total Other Current Financial Liabilities</b>	<b>16,543.35</b>	<b>15,642.35</b>

\* Refer note 2.45 for classification

**2.23.01** Vide Government Resolution dated 19th November, 2009, the Company has been given permission to lift Manganese Ore from dumps of Shivrajpur areas and dispose off the same for which the Company will be entitled to retain 20% of the sale price. The Company has to keep remaining 80% of the sale price of Manganese Ore dump in a separate account of Gujarat Mineral Research & Development Society (GMRDS) for mineral survey and exploration. Accordingly, ₹578.99 lakh (31st March, 2022: ₹565.12 lakh) (i.e. 80% of the basic sale price) has been transferred during the year to GMRDS and included under the head "Other Financial Liabilities".

## 2.24 CURRENT PROVISIONS

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Provision for leave salary	1,188.54	1,192.83
Provision for stressed assets of provident fund trust	1,360.00	-
<b>Total Current Net Employee Benefit Liabilities</b>	<b>2,548.54</b>	<b>1,192.83</b>

### 2.24.01 DISCLOSURES FOR GRATUITY & LEAVE SALARY PROVISIONS AS PER INDIAN ACCOUNTING STANDARD- 19

#### Defined Contribution Plan

(₹ in Lakh)

Particulars	2022-23	2021-22
Contribution to PF & other funds	1,042.20	1,015.46

#### Defined Benefit Plan

a) The following table sets out the status of the gratuity plan as required under Ind AS 19 and the reconciliation of opening balances of the present value of the defined benefit obligation.

#### (I) Changes in Present Value of Obligations

(₹ in Lakh)

Particulars	31-Mar-23	31-Mar-22
<b>Present Value of Obligations as at the beginning of the year</b>	<b>11,747.27</b>	<b>13,013.33</b>
Current Service Cost	672.38	696.67
Interest Cost	817.61	819.80
Actuarial (gain) / Loss on obligations	(1,068.09)	(1,124.45)
Benefits paid	(1,930.56)	(1,658.08)
Past Service cost	-	-
<b>Present Value of Obligations as at the end of the year</b>	<b>10,238.61</b>	<b>11,747.27</b>

#### (ii) Changes in the Fair Value of Plan Assets

(₹ in Lakh)

Particulars	31-Mar-23	31-Mar-22
<b>Fair Value of Plan Assets at the beginning of the year</b>	<b>12,685.52</b>	<b>13,464.88</b>
Expected Return on Plan Assets	882.91	848.39
Actuarial Gain / (loss) on Plan Assets	85.93	29.11
Contributions	1.22	1.22
Benefits Paid	(1,930.56)	(1,658.08)
<b>Fair Value of Plan Assets at the end of the year</b>	<b>11,725.02</b>	<b>12,685.52</b>

#### (iii) The amount recognised in the Balance Sheet

(₹ in Lakh)

Particulars	31-Mar-23	31-Mar-22
Fair Value of Plan Assets as at the end of the year	11,725.02	12,685.52
Present Value of Obligations as at the end of the year	(10,238.61)	(11,747.27)
<b>Net Asset / (Liability) recognised in the Balance Sheet</b>	<b>1,486.41</b>	<b>938.25</b>

**(iv) Amount recognised in the Statement of Profit & Loss as employee benefit expenses**

(₹ in Lakh)

Particulars	2022-23	2021-22
Current Service Cost	672.38	696.67
Interest Cost / (income)	(65.30)	(28.59)
Expected Return on Plan Assets	-	-
Past Service Cost	-	-
<b>Expenses/(Income) Recognised as part of employee benefit expenses</b>	<b>607.08</b>	<b>668.08</b>

**(v) Amount recognised in the Other Comprehensive Income**

(₹ in Lakh)

Particulars	2022-23	2021-22
Net actuarial (gain) / loss recognised in the year	(1,154.02)	(1,153.56)
<b>Expenses/(Income) Recognised in other comprehensive income</b>	<b>(1,154.02)</b>	<b>(1,153.56)</b>

**(vi) Investment details**

Particulars	% Invested as at	
	31-Mar-23	31-Mar-22
Funds with L.I.C. (% Invested)	100.00%	100.00%

**(vii) Assumption details**

(₹ in Lakh)

Particulars	31-Mar-23	31-Mar-22
Mortality Rate during employment	Indian Assured lives mortality 2012-14 (Urban)	Indian Assured lives mortality 2012-14 (Urban)
Rate of Discounting	7.44%	6.96%
Rate of salary increase	6.00%	6.00%
Rate of Return on Plan Assets	7.44%	6.96%
Rate of Employee Turnover	2.00%	2.00%

The estimates of rate of escalation in salary considered in actuarial valuation by taking into account inflation, seniority, promotion and other relevant factors including attrition rate. The above information is certified by the actuary.

b) The Company has considered certain entitlements to earned leave, which can be carried forward to future periods as a long term employee benefit.

**Sensitivity Analysis**

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below:

(₹ in Lakh)

Particulars	Gratuity	
	2022-23	2021-22
<b>Projected Benefit Obligation on Current Assumptions</b>	<b>10,238.61</b>	<b>11,747.27</b>
Delta Effect of +1% Change in Rate of Discounting	(426.45)	(489.34)
Delta Effect of -1% Change in Rate of Discounting	(477.31)	547.14
Delta Effect of +1% Change in Rate of Salary Increase	95.63	115.53
Delta Effect of -1% Change in Rate of Salary Increase	(111.59)	(138.33)
Delta Effect of +1% Change in Rate of Employee Turnover	185.62	178.16
Delta Effect of -1% Change in Rate of Employee Turnover	(204.61)	(196.73)

**2.25 OTHER CURRENT LIABILITIES**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Advance from customers (Contract Liabilities)	7,107.50	3,359.19
Statutory taxes payable	1,182.48	721.40
Others	1,681.12	405.93
<b>Total Other Current Liabilities</b>	<b>9,971.10</b>	<b>4,486.52</b>

**2.25.01** The Government of Gujarat (GoG) has provided funds amounting to ₹4,547.66 lakh (31st March, 2022: ₹4,357.66 lakh) which are in the nature of deposits for Construction and other expenses for Stone Park and Laboratory on behalf of Commissioner of Geology & Mining (CGM), GoG. Out of the said deposits, the Company has utilised ₹4,428.44 lakh (31st March, 2022: ₹4,185.84 lakh) till 31st March, 2023. Net balance of unutilised funds amounting to ₹119.22 lakh (31st March, 2022: ₹171.82 lakh) is shown under the head "Other Current Liabilities".

**Details of funds received and utilised for various activities are as under:**

(₹ in Lakh)

Nature of activities	Funds Received up to 31st March, 2023	Funds Utilised up to 31st March, 2023	Fund unutilised as on 31st March, 2023
Construction and other expenses of Stone Park	1,971.70	1,852.70	119.00
Construction and other expenses of Laboratory	2,575.96	2,575.74	0.22
<b>Total</b>	<b>4,547.66</b>	<b>4,428.44</b>	<b>119.22</b>
Previous Year	4,357.66	4,185.84	171.82

**2.26 REVENUE FROM OPERATIONS****Revenue from contracts with customers (Disaggregated revenue information)**

(₹ in Lakh)

Particulars	2022-23	2021-22
Sale of Products		
- Sale from Lignite Projects	3,09,705.57	2,38,533.64
- Sale from Bauxite Projects	5,474.76	6,688.37
- Sale from Thermal Power Project	21,530.00	14,393.05
- Sale from Renewable Energy Projects	13,702.47	13,784.15
- Sale from Other Projects	319.57	281.47
Less:		
Cash discount/incentives	587.62	472.74
<b>Sale of products (net)</b>	<b>3,50,144.75</b>	<b>2,73,207.94</b>
<b>Total Revenue from Operations</b>	<b>3,50,144.75</b>	<b>2,73,207.94</b>

**2.26.01** The Company is selling lignite/power to Gujarat State Electricity Corporation Limited (GSECL) / Gujarat Urja Vikas Nigam Limited (GUVNL). For arriving at the rate of lignite to be charged in the invoice for the sale of such lignite/power by charging rate of interest of 13% on the fixed assets of the respective project for deciding the cost of lignite as per the agreed formula upto 31st March, 2022. Accordingly, the company has recognised the revenue on such sale. However, w.e.f. 1st July, 2017, while making the payment GSECL/GUVNL are allowing the rate of interest of 8.50% only instead of 13%. Amount receivable there against is ₹1,027.02 lakh (31st March, 2022: ₹1,027.02 lakh). The matter is under correspondence with the said companies. Necessary adjustment entries, if any, will be passed after the matter is finally decided.

During the year the Government of Gujarat (GoG) has changed the formula (including rate of interest on fixed assets) for arriving at the rate of lignite to be charged in the invoice for the sale of such lignite/power to GSECL/GUVNL acceptable to all parties effective from 1st April, 2022. The company has raised debit notes aggregating to ₹4,584.22 lakh for the same.



**2.27 OTHER INCOME**

(₹ in Lakh)

Particulars	2022-23	2021-22
Interest Income		
- FDRs with Banks & Inter Corporate Deposits (ICDs)	13,987.47	8,977.96
- Others	22,418.56	3,667.34
Income from Investments		
- Dividend Income	1,092.43	991.88
Net gain on Sale of Fixed Assets	16.34	33.94
Sale of Scrap material	315.95	273.25
Excess Provision of Earlier Years Written Back	201.40	171.61
Liquidated Damages/ Penalty	395.85	632.99
Other Misc. Income	928.53	897.12
<b>Total Other Income</b>	<b>39,356.53</b>	<b>15,646.09</b>

**2.27.01** During the year, the company earned an interest of ₹4,178.73 lakh (2021-22: ₹3,680.30 lakh) on the fixed deposits of ₹76,595.09 lakh (31st March, 2022: ₹76,988.30 lakh) held in the escrow accounts for mine closure expenses and recognised such interest as income in the Statement of Profit and Loss. The interest income so earned is a part of escrow account over which the company has no hold until the provisions of mine closure plan are complied.

As per prevailing guidelines of Ministry of Coal, Govt of India, up to 50% of the total deposited amount including interest accrued in the escrow account would be released to the company after every five years in proportion to the expenditure incurred on mine closure and the balance will be released at the end of final mine closure on compliance of all the provisions of mine closure plan, provided that restoration of mine is completed within the specified period, failing which the amount in the escrow account is liable to be forfeited.

**2.27.02** Interest Income from Others includes Interest on Income Tax amounting ₹18,147.02 lakh (2021-22: ₹Nil).

**2.28 CHANGES IN INVENTORIES**

(₹ in Lakh)

Particulars	2022-23	2021-22
<b>Inventories at the end of the year:</b>		
Finished Goods	0.45	0.45
Mined Ore	7,300.76	6,300.29
Stock of Fuel	132.41	104.10
	<b>7,433.62</b>	<b>6,404.84</b>
<b>Less: Inventories at the beginning of the year:</b>		
Finished Goods	0.45	0.45
Mined Ore	6,300.29	6,604.41
Stock of Fuel	104.10	405.78
	<b>6,404.84</b>	<b>7,010.64</b>
(Increase) / Decrease in Inventories	(1,028.78)	605.80

**2.29 EMPLOYEE BENEFIT EXPENSES**

(₹ in Lakh)

Particulars	2022-23	2021-22
Salaries, Wages & Bonus	10,681.91	9,837.14
Contribution to Provident fund & other funds	1,681.97	1,699.09
Staff Welfare Expenses	2,887.41	1,068.22
Terminal Benefits	591.93	682.80
Directors' Sitting Fees & Allowances	2.25	2.10
<b>Total Employee Benefit Expenses</b>	<b>15,845.47</b>	<b>13,289.35</b>

**2.30 FINANCE COSTS**

(₹ in Lakh)

Particulars	2022-23	2021-22
Unwinding of discount on Provisions	221.83	207.16
Interest on lease liability	6.08	6.05
Interest on delayed payment of income tax	0.15	116.53
<b>Total Finance Costs</b>	<b>228.06</b>	<b>329.74</b>

**2.31 DEPRECIATION AND AMORTISATION EXPENSES**

(₹ in Lakh)

Particulars	2022-23	2021-22
Depreciation of Property, Plant and Equipment	6,539.13	6,506.33
Depreciation on Right of Use Assets	93.61	90.70
Depreciation on Investment properties	123.78	123.77
Amortisation of Intangible assets	1,359.93	3,077.54
<b>Total Depreciation and Amortisation Expenses</b>	<b>8,116.45</b>	<b>9,798.34</b>

**2.32 OTHER EXPENSES**

(₹ in Lakh)

Particulars	2022-23		2021-22	
<b>Manufacturing Expenses</b>				
Loading of Lignite & Overburden Removal		1,11,336.18		1,11,947.64
Freight Expenses		3,795.06		2,114.12
Other Loading charges & Mining Expenses		801.42		663.71
Electricity Expenses		2,257.47		1,770.70
Consumption of Stores, Spares & Chemicals		1,969.32		1,097.85
Operation & Maintenance Charges and Fuel for Thermal Project		2,173.59		1,412.91
Operation & Maintenance Charges for Renewable Energy Projects		2,539.06		2,388.08
Repairs & Maintenance				
- Buildings	1,511.66		512.36	
- Machineries ( Including spares)	1,077.97		555.04	
- Other Assets	127.28	2,716.91	102.78	1,170.18
Rates & Taxes				
- Royalty	24,920.99		17,669.01	
- GST Compensatory Cess	27,386.18		32,005.95	
- Other Rates & Taxes	717.43	53,024.60	638.33	50,313.29
Mine Closure Expenses		3,810.14		4,734.51
Rent		21.99		8.72
	<b>(A)</b>	<b>1,84,445.74</b>		<b>1,77,621.71</b>
<b>Administrative &amp; Selling Expense</b>				
CSR Expenses		1,200.00		785.00
Donation		1.50		-
Financial Contribution to Government Bodies		204.00		204.00
Insurance Premium		597.58		608.17
Vehicle Hire Charges		1,141.90		1,008.17
Advertisement & Publicity		1,568.30		161.74
Security Expenses		2,990.62		3,273.44
Legal & Professional Fees		4,931.16		1,060.93
Payment to Auditors				
- Audit Fees	10.78		9.87	
- For Tax Audit	1.37		1.25	
- For Certification and other matters	3.17		2.15	
- For reimbursement of expenses	-	15.32	0.40	13.67
Remuneration to Managing Director		-		9.82
Mining & Project Development Expenses		13.47		205.38
Other Miscellaneous Charges		3,431.47		2,262.72
	<b>(B)</b>	<b>16,095.32</b>		<b>9,593.04</b>
<b>Total Other Expenses (A+B)</b>		<b>2,00,541.06</b>		<b>1,87,214.75</b>

**2.32.01** During the year, royalty on account of sale of Bauxite had been accounted for ₹2,535.26 lakh (2021-22: ₹1,423.89 lakh) on ad hoc basis as intimated by the Commissioner of Geology and Mining. Necessary adjustment shall be made in the accounts after final outcome of the matter.

**2.32.02** In view of the Supreme Court's decision in respect of mining activities, applications made by the Company for renewal of leases covering 2,040 (2021-22: 2,040) hectares of land at Panandhro lignite mine for extracting lignite are pending since 1993-94. Necessary adjustment in respect of liability for any charges, taxes, duties etc. will be provided in accounts on finalisation of renewal applications.

**2.32.03** During the year, the Company has written off ₹1.12 lakh (2021-22: ₹3.68 lakh) and written back ₹1.33 lakh (2021-22: ₹4.15 lakh) in the books of account. In the opinion of the management, such amounts are no longer receivable/payable. Net effect thereof is written off/(back) to the Statement of Profit and Loss amounting to ₹(0.21) lakh (2021-22: ₹(0.47) lakh).

### 2.33 INCOME TAX EXPENSES

This note along with note 2.20 and its sub notes provides an analysis of the Company's income tax expenses show amounts that are directly recognised in equity and how the tax expense is affected by non-assessable and non-deductible items. It also explains significant estimates made in relation to the Company's tax positions.

	(₹ in Lakh)	
Particulars	2022-23	2021-22
<b>Current Tax Expenses</b>		
Current tax on profits for the year	43,249.14	19,584.41
Adjustments for the current tax of prior periods	1,663.99	675.96
<b>Total Current Tax Expenses</b>	<b>44,913.13</b>	<b>20,260.37</b>
<b>Deferred Tax Expenses</b>		
Decrease/(Increase) in deferred tax assets	208.48	6,110.25
(Decrease)/Increase in deferred tax liabilities	(651.96)	6,803.46
<b>Total Deferred Tax Expenses</b>	<b>(443.48)</b>	<b>12,913.71</b>
<b>Income Tax Expenses</b>	<b>44,469.65</b>	<b>33,174.08</b>

**2.33.01 Short Provision for Tax of Earlier years** - During the year, the company has written back/(off) the difference between the provision for income tax as per books of account and income tax payable on taxable income as per income tax returns filed for earlier years amounting to ₹1,663.99 Lakh (2021-22: ₹675.96 Lakh) and the same has been disclosed in the Statement of Profit and Loss Account as Short Provision for Tax of Earlier years.

### 2.34 Statement of Other Comprehensive Income

	(₹ in Lakh)	
Particulars	2022-23	2021-22
Items that will not be reclassified to profit or loss		
<b>I. Equity Instruments through Other Comprehensive Income</b>		
Fair value of unquoted investments - gain/ (loss)	(10,788.25)	29,577.54
Tax impact on unquoted investments	(886.58)	(889.48)
<b>II. Remeasurement gains/ (losses) on defined employee benefit plans</b>		
Actuarial gains	1,154.02	1,153.55
Tax impact on actuarial gains	290.43	290.31
<b>Total of Items that will not be reclassified to profit or loss</b>	<b>(9,634.23)</b>	<b>30,731.09</b>
<b>Total Tax impact</b>	<b>(596.15)</b>	<b>(599.17)</b>
<b>Total</b>	<b>(10,230.38)</b>	<b>30,131.92</b>

**2.35 EARNING PER SHARE**

Particulars	2022-23	2021-22
<b>Profit attributable to equity holders for (₹ in Lakh):</b>		
Basic earnings	1,21,573.46	44,590.17
Adjusted for the effect of dilution	1,21,573.46	44,590.17
<b>Weighted average number of Equity Shares for:</b>		
Basic EPS	31,80,00,000	31,80,00,000
Adjusted for the effect of dilution	31,80,00,000	31,80,00,000
<b>Earning Per Share (Face value of ₹2 each):</b>		
Basic (₹)	38.23	14.02
Diluted (₹)	38.23	14.02

**2.36 LEASES (Ind AS 116)**

The Company has adopted Ind AS 116 'Leases', effective from 1st April, 2019, using modified retrospective approach.

**The Company as a lessee**

The Company used a number of practical expedients summarised here below:

- 1) Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
- 2) Applied the exemption not to recognise right-of-use assets and liabilities for leases of low value assets.

The following is the carrying amounts of Company's Right of use assets and the movement in lease liabilities during the year:

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Gross Carrying Value</b>		
Balance at the beginning of the Year	1,541.65	1,541.65
Add: Adjustment on account of reassessment /modification	40.83	-
<b>Closing Balance (A)</b>	<b>1,582.48</b>	<b>1,541.65</b>
<b>Accumulated amortization</b>		
Balance at the beginning of the Year	626.25	535.55
Add: Addition during the Year	93.61	90.70
<b>Closing Balance (B)</b>	<b>719.86</b>	<b>626.25</b>
<b>Net Block (A-B) (Refer Note 2.01B)</b>	<b>862.62</b>	<b>915.41</b>

**Movement in Lease liability with Current/Non current break up:**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Opening balance	55.19	81.28
Adjustment on account of reassessment /modification	40.83	-
Add: Interest Expenses	6.08	6.05
Less: Payments	(52.62)	(32.14)
<b>Closing Balance</b>	<b>49.48</b>	<b>55.19</b>
<b>Current (Refer Note 2.22A)</b>	<b>0.77</b>	<b>27.01</b>
<b>Non Current (Refer Note 2.18A)</b>	<b>48.71</b>	<b>28.18</b>

**Amounts recognised in profit or loss**

Particulars	(₹ in Lakh)	
	2022-23	2021-22
Interest expenses (Refer Note 2.30)	6.08	6.05
Depreciation charge for right-of-use assets (Refer Note 2.31)	93.61	90.70

Contractual maturity analysis of undiscounted lease liabilities is given below:

**Maturity Analysis of lease liabilities (undiscounted):**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
Less than one year	4.67	32.14
One to two years	5.36	3.33
Two to five years	16.90	9.99
More than five years	56.11	33.29

**The Company as a lessor**

The Company accounted for its leases in accordance with Ind AS 116.

**2.37 CONTINGENT LIABILITIES**

**Contingent liabilities not provided for Claims against the Company not acknowledged as debt**

Sr No	Particulars	(₹ in Lakh)	
		As at 31st March, 2023	As at 31st March, 2022
1	Income tax	23,221.68	37,554.57
2	Sales Tax/VAT	425.45	419.04
3	Excise & Service Tax	1,581.71	1,601.13
4	Related to contractors, land compensation and others	84,874.99	56,654.72
5	Royalty, stamp duty , conversion tax and other Government levies etc	6,275.32	6,275.32
6	Incentives to employees	1,158.84	1,158.84
	<b>Total Contingent Liabilities</b>	<b>1,17,537.99</b>	<b>1,03,663.62</b>

**2.37.01** The company is a sole merchant seller of Lignite in the State of Gujarat. Lignite was exhausted in the Panandhro mines in April 2018. Prior to that production from Panandhro mines was inadequate to meet the needs of the power plants of the company and GSECL as well as demand of the customers of Kutch region.

Apart from power plants, the company has also to cater to the fuel needs of Micro, Small, Medium and Large enterprises, therefore, it was inevitable in the larger public interest to increase lignite production in Kutch Region i.e. from Mata No Madh and Umarsar mines above its specified annual lignite production capacity for which the concurrence of Board has been accorded and the Government of Gujarat has been intimated to enhance the Annual Lignite Production Capacity. Liability in this regard, if any, can not be ascertained at this stage. Necessary adjustment entries, if any, will be passed after the final outcome of the matter.

**2.38 COMMITMENTS**

Particulars	(₹ in Lakh)	
	As at 31st March, 2023	As at 31st March, 2022
<b>Capital Commitments</b>		
Estimated amount of contracts remaining to be executed on capital account and not provided for	746.09	676.46

**B Other Commitments**

The company had participated in the auction of coal and lignite blocks announced by the Ministry of Coal, Govt of India, vide the auction under 16th tranche of CM (SP) Act, 2015 and 6th tranche of MMDR Act, 1957. The company has been declared as the preferred bidder for two nos of Coal mines named as Burapahar and Baitarani West both are located in the state of Odisha in the month of March 2023. Agreement with Ministry of Coal, Govt of India has been signed on 29th March 2023 and the Company has given an irrevocable and unconditional bank guarantees amounting ₹1,63,693.73 lakh for the performance of its obligations. In addition to this the company has committed to pay ₹79,925.75 lakh and ₹ 7,179.97 lakh as upfront fee and fixed fee respectively in respect of the above mentioned two coal mines.



### 2.39 EVENTS OCCURRING AFTER THE REPORTING PERIOD

The board has recommended dividend of ₹ 11.45 per share which is subject to approval of shareholders in the ensuing general meeting.

**2.40** In the opinion of Management, any of the assets other than items of property, plant and equipment, investment properties, intangible assets and Non-Current Investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated, unless otherwise stated.

**2.41** Balances of trade payables, trade receivables, loans & advances, advances from customers, other non-current/current liabilities, etc. are subject to confirmation and adjustments, if any, in the accounts.

**2.42** On periodical basis and as and when required the company reviews the carrying amounts of its assets.

During the year 2020-21, the company had booked an impairment loss of ₹39,659.49 lakh for Akrimota Thermal Power Station (ATPS). Considering the Plant Load Factor (PLF) of only around 27% and 38% in the year 2021-22 and 2022-23 respectively as against around 19.87 % in the year 2020-21, review for possible reversal of impairment in ATPS has not been considered in the current year. However, such review for possible reversal of impairment will be considered after perusal of the financial implication of Power Purchase Agreement (PPA) between the company and GUVNL which is under approval of Gujarat Electricity Regulatory Commission (GERC).

### 2.43 SEGMENT INFORMATION

#### (a) Description of segment and principal activities

The Chief Operational Decision Maker (CODM) monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment, and accordingly, the Company has identified two reportable operating segments viz. Mining and Power. Operating segments have been identified and reported in a manner consistent with the internal reporting provided to the CODM.

#### (b) Segment revenue and expenses

Revenue and expenses have been identified to a segment on the basis of relationship to operating of the segment. Revenue and expenses which relate to enterprise as a whole and are not allocable to a segment on a reasonable basis have been disclosed as "Unallocated".

#### (c) Segment assets and liabilities

Segment assets and segment liabilities represent assets and liabilities in respective segments. Investments, tax related assets and other assets and liabilities that cannot be allocated to a segment on a reasonable basis have been disclosed as "Unallocated".

#### (d) Secondary segment reporting

The Company does not have geographical distribution of revenue as the operations of the Company are carried out within the country and hence secondary segmental reporting based on geographical locations of its customers is not applicable to the Company.

#### (e) Information about major customers

Revenue from power segment (which exceeds 10% of total segment revenue) amounting to ₹34,644.85 lakh (2021-22: ₹27,704.46 lakh) is derived from a single customer and revenue from mining segment (which exceeds 10% of total segment revenue) amounting to ₹27,069.63 lakh (2021-22: ₹13,406.64 lakh) (inclusive of tax) is derived from a single customer.

#### (f) Information about product and services

The Company's revenue from external customers for each product is same as that disclosed below under "segment revenue".

Particulars	2022-23				2021-22			
	Mining Projects	Power Projects	Unallocated	Total	Mining Projects	Power Projects	Unallocated	Total
<b>1. Revenue</b>								
External Revenue	3,15,499.90	34,644.85	-	3,50,144.75	2,45,503.48	27,704.46	-	2,73,207.94
Inter Segment Revenue	15,553.23	-	-	15,553.23	8,884.21	-	-	8,884.21
<b>Total Segment Revenue</b>	<b>3,31,053.13</b>	<b>34,644.85</b>	<b>-</b>	<b>3,65,697.98</b>	<b>2,54,387.69</b>	<b>27,704.46</b>	<b>-</b>	<b>2,82,092.15</b>
<b>2. Results</b>								
Segment Results	1,41,092.20	(1,755.18)	-	1,39,337.02	66,654.12	2,126.14	-	68,780.26
Unallocated Corporate Expenses			(12,894.53)	(12,894.53)			(6,810.30)	(6,810.30)
Interest and Dividend Income			37,498.46	37,498.46			13,637.18	13,637.18
Unallocated Other Income			1,858.07	1,858.07			2,008.91	2,008.91
Share of profit/(loss) of joint ventures and associates accounted for using the equity method (Net of Tax)			244.09	244.09			148.20	148.20
Taxes			(44,469.65)	(44,469.65)			(33,174.08)	(33,174.08)
<b>Net Profit</b>				<b>1,21,573.46</b>				<b>44,590.17</b>
<b>3. Other information</b>								
Segment Assets*	1,55,749.19	92,312.34	4,44,040.93	6,92,102.45	1,48,748.42	96,374.40	3,43,092.25	5,88,215.07
Segment Liabilities*	83,115.17	5,555.00	23,604.17	1,12,274.34	84,135.92	5,898.60	16,021.52	1,06,056.04
Capital Expenditure	1,042.73	662.83	639.27	2,344.83	1,837.33	454.81	70.99	2,363.13
Depreciation and Amortisation Expenses	2,138.55	5,646.83	331.06	8,116.44	3,829.37	5,616.62	352.31	9,798.30
Non-Cash Expenses other than Depreciation and Amortisation Expenses	3,673.48	-	-	3,673.48	4,615.98	-	-	4,615.98

\* Segment assets and liabilities are measured in same way as in the financial statements. They are allocated based on the operations of the segment.

1. Segment assets and liabilities are subject to reconciliation.
2. Segment Revenue of Mining includes ₹15,553.23 lakh (2021-22: ₹8,884.21 lakh) being captive consumption of Lignite/Lime for Power Project.

## 2.44 RELATED PARTY DISCLOSURES

As per the Indian Accounting Standard-24 on “Related Party Disclosures”, details for reporting period are as follows:

### 2.44.01 List of Related Parties

Particulars	Nature of Relationship
<b>(a) Associates, Joint Ventures, 100% Controlled Entities and Government Related Entities:</b>	
Gujarat Jaypee Cement and Infrastructure Ltd.	Associate
Gujarat Credo Mineral Industries Ltd.	Associate
Aikya Chemicals Pvt. Ltd.	Associate
Gujarat Foundation for Entrepreneurial Excellence	Joint Venture
Swarnim Gujarat Fluorspar Pvt. Ltd.	Joint Venture
Naini Coal Company Ltd.	Joint Venture
Gujarat Mineral Research & Industrial Consultancy Society	100% Controlled Entity
GMDC Science & Research Centre	100% Controlled Entity
GMDC Gramya Vikas Trust	100% Controlled Entity
Gujarat State Electricity Corporation Ltd.	Government Related Entities
Gujarat Urja Vikas Nigam Ltd.	Government Related Entities
Gujarat Industrial Development Corporation	Government Related Entities
Gujarat State Financial Services Ltd.	Government Related Entities
<b>(b) Key Managerial Personnel (KMP)</b>	
Shri Rajiv Kumar Gupta, IAS (Retd.) (Up to 08th June, 2022)	Chairman
Shri Raj Kumar, IAS (From 08th Jul, 2022 to 08th Feb, 2023)	Chairman
Shri Kamal Dayani, IAS (From 08th Feb, 2023 to 31st Mar, 2023)	Chairman
Shri Roopwant Singh, IAS	Managing Director
Shri Milind Torawane, IAS (Up to 14th Feb, 2023)	Director
Smt. Mona Khandhar, IAS (From 14th Feb, 2023)	Director
Smt. Sonal Mishra, IAS	Director
Smt. Gauri Kumar, IAS (Retd.)	Independent Director
Shri Nitin C. Shukla	Independent Director
Shri S.B. Dangayach	Independent Director
Prof. Shailesh Gandhi	Independent Director
Shri L. Kulshrestha	Chief General Manager & Chief Financial Officer
Shri Joel Evans	Company Secretary

**2.44.02 Transactions with related parties (Other than KMP):**

(₹ in Lakh)

Particulars	Associates		Joint Ventures		100% controlled entity/Government related entities/KMP		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	Sale of Goods/Services	3,490.43	2,984.67	0.01	0.01	62,705.16	41,364.84	66,195.60
Purchase of Goods/Services	-	-	-	-	-	3.16	-	3.16
Payment to GFEE of Fund disbursed by GoG	-	-	1,624.74	642.63	-	-	1,624.74	642.63
Interest from GSFS payable to GFEE	-	-	40.60	21.10	-	-	40.60	21.10
Payments made on behalf of the entities	-	-	-	-	34.65	99.72	34.65	99.72
Funds deposited with GSFS	-	-	-	-	1,75,815.03	1,77,021.46	1,75,815.03	1,77,021.46
Funds withdrawn from GSFS	-	-	-	-	99,883.55	1,06,884.21	99,883.55	1,06,884.21
Interest Income/Other Income	62.17	23.14	-	-	13,512.65	8,772.53	13,574.82	8,795.67
Financial Contribution to Government Bodies	-	-	-	-	204.00	204.00	204.00	204.00
Contribution made to Provident Fund Trust	-	-	-	-	1,853.21	1,787.15	1,853.21	1,787.15
Contribution made to GMDC Gramya Vikas Trust	-	-	-	-	1,200.00	785.00	1,200.00	785.00
<b>Outstanding balances arising from sales/purchases of goods/services</b>								
Accounts Payable as at year end	45.98	27.21	861.16	1,289.09	-	-	-	-
Accounts Receivable as at year end	1,076.95	1,274.07	1,641.66	1,641.66	2,81,034.44	2,07,039.09	-	-

**Note** - The above transactions are inclusive of all taxes, wherever applicable.

**2.44.03 Terms and conditions**

Transactions relating to dividends were on the same terms and conditions that applied to other shareholders. Goods were sold to related parties as mentioned above on mutually agreed terms. Most of the outstanding balances are unsecured.

The Company has executed Power Purchase Agreements with one of Government owned Public Sector Undertakings for sale of power generated from wind mills, solar and thermal power plant for the period ranging from 25 to 30 years.

**2.44.04 Key Management Personnel Compensation:**

(₹ in Lakh)

Particulars	2022-23	2021-22
Short-term employee benefits	64.86	67.49
Post-employment benefits	9.16	6.74
Long-term employee benefits	0.52	3.61
Termination benefits	-	-
Employee share-based payments	-	-
Directors' sitting fee	2.25	2.10
<b>Total compensation</b>	<b>76.79</b>	<b>79.94</b>

**Note:**

- The above compensation has been paid to Directors, Chief General Manager & Chief Financial Officer and Company Secretary as Key Managerial Personnel.
- In the last year the figures of Post-employment benefits and Long-term employee benefits shown in the financial statements were cumulative up to FY 2021-22, instead of respective financial years, therefore, the same have been modified during the year to make them comparable with figures of FY 2022-23.
- Directors' sitting Fees includes taxes, wherever applicable. Further, directors' sitting fees in respect of Government nominated directors are deposited directly into Government Treasury.

**2.44.05 Other transactions with Government related entities**

Apart from the above transactions, the Company has also entered into other transactions in ordinary course of business with Government related entities. These are transacted at arm's-length prices based on the agreed contractual terms.

**2.44.06** Further, the Company has entered into various long-term material supply and Power Purchase Agreements with the related parties (including Government related entities) where goods/services are to be provided at prices determined based on the contractual terms agreed. Some of the contracts are in the process of being finalised pending the necessary approvals.

## 2.45 FINANCIAL INSTRUMENTS, FAIR VALUE AND RISK MEASUREMENTS

## A. Financial instruments by category and their fair value

(₹ in Lakh)

As at 31st March, 2023	Carrying amount				Fair value <sup>#</sup>			
	FVTPL	FVTOCI	Amortised Cost	Total	Level 1 Quoted price in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	Total
<b>Financial assets</b>								
Investments								
- Equity Shares - Unquoted	-	16,150.36	-	16,150.36	-	-	16,150.36	16,150.36
- Equity Shares - Quoted	-	30,875.81	-	30,875.81	30,875.81	-	-	30,875.81
Loan								
- Non-current	-	-	573.99	573.99	-	-	-	-
- Current	-	-	299.58	299.58	-	-	-	-
Trade Receivables	-	-	18,897.98	18,897.98	-	-	-	-
Cash and Cash Equivalents	-	-	5,107.44	5,107.44	-	-	-	-
Other Bank Balances	-	-	4,700.42	4,700.42	-	-	-	-
Other financial assets								
- Non-current	-	-	2,24,426.83	2,24,426.83	-	-	-	-
- Current	-	-	1,41,611.30	1,41,611.30	-	-	-	-
<b>Total financial assets</b>	-	<b>47,026.17</b>	<b>3,95,617.54</b>	<b>4,42,643.71</b>	<b>30,875.81</b>	-	<b>16,150.36</b>	<b>47,026.17</b>
<b>Financial liabilities</b>								
Lease Liabilities								
- Non-current	-	-	48.71	48.71	-	-	-	-
- Current	-	-	0.77	0.77	-	-	-	-
Other financial liabilities								
- Non-current	-	-	296.36	296.36	-	-	-	-
- Current	-	-	16,543.35	16,543.35	-	-	-	-
Trade Payables	-	-	20,331.76	20,331.76	-	-	-	-
<b>Total financial liabilities</b>	-	-	<b>37,220.95</b>	<b>37,220.95</b>	-	-	-	-

# Fair value of financial assets and liabilities measured at amortised cost is not materially different from the amortised cost.

(₹ in Lakh)

As at 31st March, 2022	Carrying amount				Fair value <sup>#</sup>			
	FVTPL	FVTOCI	Amortised Cost	Total	Level 1 Quoted price in active markets	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	Total
<b>Financial assets</b>								
Investments								
- Equity Shares - Unquoted	-	12,226.50	-	12,226.50	-	-	12,226.50	12,226.50
- Equity Shares - quoted	-	45,587.92	-	45,587.92	45,587.92	-	-	45,587.92
Loan								
- Non-current	-	-	637.78	637.78	-	-	-	-
- Current	-	-	302.95	302.95	-	-	-	-
Trade Receivables	-	-	20,491.97	20,491.97	-	-	-	-
Cash and Cash Equivalents	-	-	4,263.70	4,263.70	-	-	-	-
Other Bank Balances	-	-	4,713.90	4,713.90	-	-	-	-
Other financial assets								
- Non-current	-	-	1,59,156.50	1,59,156.50	-	-	-	-
- Current	-	-	1,13,398.02	1,13,398.02	-	-	-	-
<b>Total financial assets</b>	-	<b>57,814.42</b>	<b>3,02,964.82</b>	<b>3,60,779.24</b>	<b>45,587.92</b>	-	<b>12,226.50</b>	<b>57,814.42</b>
<b>Financial liabilities</b>								
Lease Liabilities								
- Non-current	-	-	27.01	27.01	-	-	-	-
- Current	-	-	28.18	28.18	-	-	-	-
Other financial liabilities								
- Non-current	-	-	211.12	211.12	-	-	-	-
- Current	-	-	15,642.35	15,642.35	-	-	-	-
Trade Payables	-	-	20,894.56	20,894.56	-	-	-	-
<b>Total financial liabilities</b>	-	-	<b>36,803.22</b>	<b>36,803.22</b>	-	-	-	-

# Fair value of financial assets and liabilities measured at amortised cost is not materially different from the amortised cost. Accordingly, the fair value has not been disclosed separately.



**Input Level I** (Directly Observable) which includes quoted prices in active markets for identical assets such as quoted price for an equity security on Security Exchanges.

**Input Level II** (Indirectly Observable) which includes prices in active markets for similar assets such as quoted price for similar assets in active markets, valuation multiple derived from prices in observed transactions involving similar businesses etc.

**Input Level III** (Unobservable) which includes management's own assumptions for arriving at a fair value such as projected cash flows used to value a business etc.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

As per the accounting policy of the company on Equity Instruments, all equity instruments in the scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at Fair Value Through Profit or Loss (FVTPL). For all other equity instruments, the company has the option to make an irrevocable election on initial recognition, on an instrument-by-instrument basis, to present changes in fair value through Other Comprehensive Income (OCI) rather than through profit or loss. The option to present changes in Fair Value Through Other Comprehensive Income (FVTOCI) is available only at the time of initial recognition. Accordingly, the company has elected to measure its equity instruments through FVTOCI.

## B. Measurement of fair values

### i) Valuation techniques and significant unobservable inputs

The following are the valuation techniques used in measuring Level 3 fair values, as well as the significant unobservable inputs used.

#### Financial instruments measured at fair value

##### FVTOCI in unquoted equity shares:

##### Gujarat State Petroleum Corporation Limited

**1. Market Approach :** This approach uses information generated by market transactions of the Company being valued or the transactions of comparable companies. The following market-linked information may be used for determining valuation under this approach.

- Quoted price of the company being valued,
- Past transaction value of the company being valued,
- Listed comparable companies' trading multiples like price to earning ratio, enterprise value to earning before interest, tax, depreciation and amortisation, enterprise value to sales etc.
- Transactions multiples for investment / M & A transaction of comparable companies.

The valuation arrived at based on the market approach reflects the current value of the Company perceived in the active market. However, as the valuation arrived at using market multiples is based on the past/current transaction or traded values of comparable companies/businesses, it may not reflect the possible changes in future trend of cash flows being generated by a business.

**2. Income Approach:** The income approach reflects present value of future cash flows. For valuing a business, the discounted cash flow (DCF) methodology is used under this approach. This methodology works on the premise that the value of a business is measured in terms of future cash flow streams, discounted to the present time at an appropriate discount rate. This method is used to determine the present value of business on a going concern assumption. The DCF technique recognises the time value of money.

The value of the firm is arrived at by estimating the Free Cash Flow to Firm (FCFF) and discounting the same at the Weighted Average Cost of Capital (WACC). FCFF is estimated by forecasting free cash flows available to the firm (which are derived on the basis of the likely future earnings of the company).

**3. Cost Approach:** The cost approach essentially estimates the cost of replacing the tangible assets of the business. The replacement cost takes into account the market value of various assets or the expenditure required to create the infrastructure exactly similar to that of a company being valued.

#### Significant unobservable inputs

Highest priority is given to unadjusted quoted price of listed entities and lowest priority to non-market linked inputs such as future cash flows used in income approach.

#### Inter-relationship between significant unobservable inputs and fair value measurement

The estimated fair value would increase (decrease) if there is a change in significant unobservable inputs used in determination of fair value.

Considering the diverse asset and investment base of the Company with differing risk/return profiles, a sum of the parts approach has been adopted for the valuation. Under this method, the value of each distinct business/asset/investment has been arrived at separately and total value estimate for the Company presented as the sum of all its business/assets/investments.

### Gujarat Guardian Limited

Fair value is determined using the ratio of enterprise value to EBIDTA adjusted for the industry average. The industry average has been computed using peer companies. Further, in the absence of latest valuation report of Gujarat Guardian Limited, the fair value is determined based on valuation report as on 31st December, 2022. Once the latest valuation report is available, appropriate changes would be made in the subsequent periods.

### Gujarat Industrial And Technical Consultancy Organisation Limited (GITCO) and Gujarat Informatics Limited

In the absence of sufficient information for determination of fair value, the Company has determined the same using net worth as reflected in the financial statements as at the each reporting date. Management is of the view that the value so determined are reflective of the fair values.

Further, in the absence of the audited financial statements of GITCO and Gujarat Informatics Limited, the fair value is determined based on unaudited financial statements for the year ended 31st March, 2023 and 31st March, 2022 respectively. Once the audited financials are available, appropriate changes would be made in the subsequent periods.

#### ii) Transfers between Levels 1 and 2

There have been no transfers between Level 1 and Level 2 during the reporting periods.

#### iii) Level 3 fair values

Movements in the values of unquoted equity instruments for the period ended 31st March, 2023 and 31st March, 2022:

Particulars	(₹ in Lakh)
	Amount
<b>As at 31st March, 2021</b>	<b>10,185.31</b>
Acquisitions/(disposals)	-
Gains/(losses) recognised in other comprehensive income	2,041.19
Gains/(losses) recognised in statement of profit or loss	-
<b>As at 31st March, 2022</b>	<b>12,226.50</b>
Acquisitions/(disposals)	-
Gains/(losses) recognised in other comprehensive income	3,923.86
Gains/(losses) recognised in statement of profit or loss	-
<b>As at 31st March, 2023</b>	<b>16,150.36</b>

#### Sensitivity analysis - Investments in unquoted equity instruments

On account of lack of sufficient information as at the end of reporting period and nature of investments, the management is of the view that it is impracticable to determine the sensitivity of the fair values to changes in the underlying assumptions.

#### C. Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk

#### Risk management framework

The Company has a well-defined risk management framework. The Board of Directors of the Company has adopted a Risk Management Policy. Company has also set up a Risk Management Committee.

Looking to the profile of the Company, i.e., Mining and Power Operations, the Company has inbuilt risk management practices to address various operational risks. The Company has standard operating processes for various mining operations in order to mitigate procedures and prevent risk arising out of various operations. The Company has no external borrowings. Hence, there is no financial risk that can impact the Company's Financial Position. The Company primarily deals with natural resources. Hence, Policy of Government may impact the Company's operational strategy. The Company's risk management process revolves around following parameters:

1. Risk Identification and Impact Assessment
2. Risk Evaluation
3. Risk Reporting and Disclosure
4. Risk Mitigation

#### (i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers.

**Other financial assets**

The Company maintains its Cash and cash equivalents and Bank deposits with banks having good reputation, good past track record and high quality credit rating and also reviews their credit-worthiness on an ongoing basis.

**Trade and other receivables**

Trade receivables of the Company are typically unsecured, except to the extent of advance received against sales for sale of lignite. Credit risk is managed through credit approvals and periodic monitoring of the creditworthiness of customers to which Company grants credit terms in the normal course of business. The Company performs ongoing credit evaluations of its customers' financial condition and monitors the creditworthiness of its customers to which it grants credit terms in the normal course of business. Significant portion of trade receivables at the respective reporting date comprise of State Governments' PSUs. Management does not expect any credit risk on the same. The allowance for impairment of trade receivables is created to the extent and as and when required, based upon the expected collectability of accounts receivables.

**Movements in Expected Credit Loss Allowance**

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Balance at the beginning of the year	97.27	97.27
Movements in allowance	29.81	-
<b>Closing balance</b>	<b>127.08</b>	<b>97.27</b>

**The maximum exposure to credit risk for trade and other receivables by geographic region was as follows:**

(₹ in Lakh)

Particulars	Carrying amount	
	31st March, 2023	31st March, 2022
India	18,897.98	20,491.97
Other regions	-	-
	<b>18,897.98</b>	<b>20,491.97</b>

Management believes that the unimpaired amounts that are past due by more than 30 days are still collectible in full, based on historical payment behaviour and extensive analysis of customer credit risk, including underlying customers' credit ratings if they are available.

Management estimates that there are no instances of past due or impaired trade and other receivables.

**(ii) Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

**Exposure to liquidity risk**

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements, if any.

(₹ in Lakh)

As at 31st March, 2023	Contractual cash flows			
	Carrying amount	Total	Less than 12 months	More than 12 months
<b>Non-derivative financial liabilities</b>				
Non-current financial liabilities	345.07	345.07	-	345.07
Current financial liabilities	16,544.12	16,544.12	16,544.12	-
Trade payables	20,331.76	20,331.76	20,331.76	-
<b>Total</b>	<b>37,220.95</b>	<b>37,220.95</b>	<b>36,875.88</b>	<b>345.07</b>

(₹ in Lakh)

As at 31st March, 2022	Contractual cash flows			
	Carrying amount	Total	Less than 12 months	More than 12 months
<b>Non-derivative financial liabilities</b>				
Non-current financial liabilities	238.13	238.13	-	238.13
Current financial liabilities	15,670.53	15,670.53	15,670.53	-
Trade payables	20,894.56	20,894.56	20,894.56	-
<b>Total</b>	<b>36,803.22</b>	<b>36,803.22</b>	<b>36,565.09</b>	<b>238.13</b>

**(iii) Market risk**

Market risk is the risk that changes in market prices – such as foreign exchange rates, interest rates and equity prices – will affect the Company's income or the value of its holdings of financial instruments.

**Currency risk**

The functional currency of the Company is Indian Rupees.

The Company do not use derivative financial instruments for trading or speculative purposes. As the Company does not engage in foreign exchange transaction, it is not exposed to currency risk.

**Interest rate risk**

Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing investments will fluctuate because of fluctuations in the interest rates. The Company does not have any undrawn or outstanding borrowings and hence does not possess any interest rate risk.

**Price Risk**

The Company's exposure to equity securities price risk arises from investments held by the Company and classified in the balance sheet as fair value through other comprehensive income (FVTOCI). Some of the equity investments are publicly traded and are included in the NSE Nifty 50 Index.

**Sensitivity**

The table below summarises the impact of increases/decreases of the index on the Company's equity and other comprehensive income for the period. The analysis is based on the assumption that the index had increased by 20% or decreased by 20% with all other variables held constant, and that the Company's quoted equity instruments moved in line with the index. The % have been determined considering average of the actual movements in quoted prices of equity shares held as investments as at 31st March, 2023.

(₹ in Lakh)

Particulars	Impact on Other Comprehensive Income
NSE NIFTY 50 - increase 20%	6,175.16
NSE NIFTY 50 - decrease 20%	(6,175.16)

**2.46 CAPITAL MANAGEMENT**

The Company's objectives when managing capital are to:

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

The Company monitors capital using a ratio of 'adjusted net debt' to 'adjusted equity'. For this purpose, adjusted net debt is defined as total non-current liabilities, less cash and bank balances. Adjusted equity comprises all components of equity.

The Company's adjusted net debt to adjusted equity ratio as at 31st March, 2023 and 31st March, 2022 was as follows:

(₹ in Lakh)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Total Non-current liabilities	62,878.82	63,811.60
Less: Cash and bank balances	9,807.86	8,977.60
Adjusted net debt	53,070.96	54,834.00
Total equity	5,79,828.11	4,82,159.03
<b>Adjusted net debt to adjusted equity ratio*</b>	<b>0.09</b>	<b>0.11</b>

\* Debt Equity Ratio disclosed here differs from the Debt Equity Ratio disclosed in note 2.49 as a part of statutory disclosure requirement under schedule III.

**2.47** Corresponding figures of the previous year have been re-grouped / re-arranged / re-classified / restated and revised, wherever necessary, for rounding off to nearest lakh and/or to make them comparable with the figures of the current year.

**2.48: PRIOR PERIOD ITEMS, ERRORS AND CHANGES IN ACCOUNTING POLICIES & ACCOUNTING ESTIMATES**

(a) The Company has accounted for material prior period errors discovered during the current period, retrospectively by restating the comparative amounts to which the same relate. Since certain periods were prior to comparative period presented, the impact has been considered in opening balance sheet of comparative period presented.

**Following are the financial items affected due to restatement in the comparative financial results presented hereunder for the matters stated above:** (₹ in Lakh)

Financial Statements Line Item affected (Balance Sheet)	As at 31st March, 2022				As at 1st April, 2021			
	Earlier Presented Amount	Correction Amount	Reclassification Amount*	Restated Amount	Earlier Presented Amount	Correction Amount	Reclassification Amount*	Restated Amount
<b>ASSETS</b>								
<b>Non-Current Assets</b>								
Property, Plant and Equipment	1,09,399.58	-	(915.41)	1,08,484.17	1,15,288.97	-	(1,006.10)	1,14,282.87
Right of use assets	-	-	915.41	915.41	-	-	1,006.10	1,006.10
<b>Financial Assets</b>								
Other Financial Assets	1,59,232.86	(76.36)	-	1,59,156.50				
Deferred Tax Assets (Net)					5,456.21	-	3,137.83	8,594.04
Other Non-Current Assets	51,602.96	(116.42)	(1,728.48)	49,758.07	48,169.54	-	(3,137.83)	45,031.71
<b>Current Assets</b>								
<b>Financial Assets</b>								
Cash and Cash Equivalents	6,624.95	-	(2,361.25)	4,263.70	26,557.41	-	(2,419.37)	24,138.04
Bank Balances other than (ii) above	2,352.65	-	2,361.25	4,713.90	158.16	-	2,419.37	2,577.53
Other Financial Assets	1,13,403.66	(5.64)	-	1,13,398.02				
Other Current Assets	15,068.41	(25.39)	(1,479.86)	13,563.15				
<b>LIABILITIES</b>								
<b>Non-Current Liabilities</b>								
Provisions	58,994.08	(5,674.36)	3,803.84	57,123.56	49,149.90	(1,391.78)	3,931.37	51,689.49
Net Employee Benefit Liabilities	3,803.84	-	(3,803.84)	-	3,931.37	-	(3,931.37)	-
Deferred Tax Liabilities (Net)	8,127.18	-	(3,208.34)	4,918.84				
<b>Current Liabilities</b>								
<b>Financial Liabilities</b>								
Trade Payables	20,928.52	(33.95)	-	20,894.56				
Net Employee Benefit Liabilities	1,358.93	-	(1,358.93)	-	1,258.34	-	(1,258.34)	-
Provisions	-	-	1,192.83	1,192.83	-	-	1,098.23	1,098.23
Other Current Liabilities	4,320.42		166.10	4,486.52	5,392.34		160.11	5,552.45
<b>Other Equity</b>								
<b>Retained Earnings</b>	<b>1,50,642.69</b>	<b>5,484.50</b>	<b>-</b>	<b>1,56,127.19</b>	<b>1,10,030.79</b>	<b>1,391.78</b>	<b>-</b>	<b>1,11,422.57</b>
Prior Period Errors of earlier periods		1,391.78		1,391.78				
Excess booking of Other Income		(32.93)		(32.93)				
Short booking of Finance Costs		(116.42)						
Excess booking of Other Expenses		4,242.07		4,242.07				

(₹ in Lakh)

Financial Statements Line Item affected (Statement of Profit and Loss)	2021-22			
	Earlier Presented Amount	Correction Amount	Reclassification Amount*	Restated Amount
<b>INCOME</b>				
Finance Income	12,721.66	-	(12,721.66)	-
Other Income	2,957.36	(32.93)	12,721.66	15,646.09
<b>EXPENSES</b>				
Finance Costs	213.32	116.42	-	329.73
Other Expenses	1,91,456.83	(4,242.07)	-	1,87,214.75
<b>TAX EXPENSES</b>				
Deferred Tax	12,984.22	-	(70.51)	12,913.71
Short/(excess) provision of earlier years	605.45	-	70.51	675.96
<b>Profit for the Year</b>	<b>40,497.44</b>	<b>4,092.72</b>	<b>-</b>	<b>44,590.17</b>

\*Reclassification has been done in compliance with Schedule III of the Companies Act, 2013 and for better presentation.



(Amount in ₹)

Effect on Earnings Per Share	2021-22		
	Earlier Presented Amount	Correction Amount	Restated Amount
<b>Earnings per Share (EPS) for Profit for the Period (Face Value of ₹2)</b>			
Basic (₹)	12.74	1.28	14.02
Diluted (₹)	12.74	1.28	14.02

(b) During the year the company has made changes in the following accounting policies:

- (I) Till FY 2021-22 in respect of Employee benefits of Provident Fund, it was stated in the accounting policy that 'The Company pays provident fund contributions to GMDC Employees Provident Fund Trust. The Company has no further payment obligations once the contributions have been paid.' It was also stated that 'Reimbursement of losses and other related expenses to Provident Fund Trust are charged to the Statement of Profit and Loss as and when crystallised' Thus the company reimburses the loss and other related expenses also to the Trust in addition to the provident fund contributions. Further during the year, the Trust informed the company that the finalisation of its accounts for FY 2022-23 is in progress and it is going to provide for the principal and interest on its stressed investments and requested the company to reimburse the above loss in addition to any other loss that the trust may incur on the finalisation of accounts for FY 2022-23. The change is made in the policy with a view to remove the anomaly as stated above and also to provide for the known loss to the Trust on the stressed investments in FY 2022-23. On account of the change in the accounting policy profit for the year is decreased by ₹1,587.13 lakh (Previous Year ₹ Nil) and Provisions / Other current liabilities under the head Current Liabilities has increased by the like amount.
- (II) In the Accounting policy of Revenue Recognition, it is added that in respect of Insurance claims, they are recognised as and when received, as the final amount of such claims to be settled cannot be measured reliably. The company is consistently following the above policy from year to year. But this fact was not disclosed in the accounting policy. For the sake of proper disclosure the change in policy has been made. However, the above change has not resulted in any change in profit or loss and/or asset or liability.
- (III) Earlier the Company revised its Accounting Policy in respect of Leases in FY 2019-20 wherein 'Adoption of Ind AS 116 and Transition' was referred to. The mention of its accounting treatment on adoption of Ind AS 116 during transition was also made therein. As the Company has already adopted Ind AS 116 since 1st April, 2019, reference of 'transition' in Significant Accounting Policies is redundant. Accordingly, the policy on leases is revised deleting the reference pertaining to transition therein. For the sake of proper disclosure the change in policy has been made. However, the above change has not resulted in any change in profit or loss and/or asset or liability.

**2.49** The company witnessed a ransomware attack on Information Technology System(s) on 21st March, 2023. As soon as an information security incident occurred, the company took immediate corrective measures with the assistance of cyber experts and isolated its core IT assets. The incident has not impacted the company's core IT systems. The company also informed CERT-in (Indian Computer Emergency Response Team) about the ransomware attack to investigate the root causes and to further suggest remedial steps. With concerted efforts as per our verification no loss of financial data due to this incident was identified.

## 2.50 RECENT PRONOUNCEMENTS

The Ministry of Corporate Affairs ("MCA") has notified Companies (Indian Accounting Standard) Amendment Rules, 2023 dated 31st March, 2023 to amend certain Ind ASs which are effective from 1st April, 2023:

Below is a summary of such amendments:

### Ind AS 1 Presentation of financial statements

The MCA issued amendments to Ind AS 1, providing guidance to help entities meet the accounting policy disclosure requirements. The amendments aim to make accounting policy disclosures more informative by replacing the requirement to disclose 'significant accounting policies' with 'material accounting policy information'. The amendments also provide guidance under what circumstance, the accounting policy information is likely to be considered material and therefore requiring disclosure.

The amendments are effective for annual reporting periods beginning on or after 1st April, 2023. The Company is currently revisiting their accounting policy information disclosures to ensure consistency with the amended requirements.

### Ind AS 8 Accounting policies, changes in accounting estimates and errors

The amendment to Ind AS 8, which added the definition of accounting estimates, clarifies that the effects of a change in an input or measurement technique are changes in accounting estimates, unless resulting from the correction of prior period errors. These amendments clarify how entities make the distinction between changes in accounting estimate, changes in accounting policy and prior period errors. The distinction is important, because changes in accounting estimates are applied prospectively to future transactions and other future events, but changes in accounting policies are generally applied retrospectively to past transactions and other past events as well as the current period.

The amendments are effective for annual reporting periods beginning on or after 1st April, 2023. The amendments are not expected to have a material impact on the Company's financial statements.

**Ind AS 12 Income taxes**

The amendment to Ind AS 12, requires entities to recognise deferred tax on transactions that, on initial recognition, give rise to equal amounts of taxable and deductible temporary differences. They will typically apply to transactions such as leases of lessees and decommissioning obligations and will require the recognition of additional deferred tax assets and liabilities.

The amendment should be applied to transactions that occur on or after the beginning of the earliest comparative period presented. In addition, entities should recognise deferred tax assets (to the extent that it is probable that they can be utilised) and deferred tax liabilities at the beginning of the earliest comparative period for all deductible and taxable temporary differences associated with:

- right-of-use assets and lease liabilities, and
- decommissioning, restoration and similar liabilities, and the corresponding amounts recognised as part of the cost of the related assets.

The cumulative effect of recognising these adjustments is recognised in retained earnings, or another component of equity, as appropriate. Ind AS 12 did not previously address how to account for the tax effects of on-balance sheet leases and similar transactions and various approaches were considered acceptable.

The Company is currently assessing the impact of the amendments.

**2.51 ADDITIONAL INFORMATION REQUIRED BY SCHEDULE III TO THE COMPANIES ACT, 2013**

(₹ in Lakh)

As at 31st March, 2023	Net assets (total assets minus total liabilities)		Share in profit or (loss)		Share in other comprehensive income		Share in total comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	Amount
<b>Parent</b>								
Gujarat Mineral Development Corporation Limited	99.18%	5,75,049.81	99.73%	1,21,247.51	100.00%	(10,230.38)	99.71%	1,11,017.15
<b>Subsidiaries / 100% controlled entities</b>								
<b>Indian</b>								
GMDC Science and Research Centre	0.47%	2,733.15	0.07%	81.84	0.00%	-	0.07%	81.82
<b>Associates (Investments as per the equity method)</b>								
<b>Indian</b>								
Gujarat Jaypee Cement and Infra Ltd.	0.00%	11.52	0.00%	0.06	0.00%	-	0.00%	0.06
Gujarat Credo Mineral Industries Ltd.	0.20%	1,175.20	0.04%	48.84	0.00%	-	0.04%	48.84
Aikya Chemicals Pvt. Ltd.	0.08%	437.57	0.07%	83.26	0.00%	-	0.07%	83.26
<b>Joint Ventures (Investments as per the equity method)</b>								
<b>Indian</b>								
Naini Coal Co. Limited	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Swarnim Gujarat Fluorspar Pvt. Ltd.	0.00%	1.51	0.00%	(0.02)	0.00%	-	0.00%	(0.02)
Gujarat Foundation for Entrepreneurial Excellence	0.07%	419.35	0.09%	111.97	0.00%	-	0.10%	111.97
<b>Total</b>	<b>100.00%</b>	<b>5,79,828.11</b>	<b>100.00%</b>	<b>1,21,573.46</b>	<b>100.00%</b>	<b>(10,230.38)</b>	<b>100.00%</b>	<b>1,11,343.08</b>

(₹ in Lakh)

As at 31st March, 2022	Net assets (total assets minus total liabilities)		Share in profit or (loss)		Share in other comprehensive income		Share in total comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	Amount
<b>Parent</b>								
Gujarat Mineral Development Corporation Limited	99.08%	4,77,706.70	99.85%	44,521.10	99.77%	30,062.66	99.81%	74,583.76
<b>Subsidiaries / 100% controlled entities</b>								
<b>Indian</b>								
GMDC Science and Research Centre	0.55%	2,651.27	-0.18%	(79.12)	0.00%	-	-0.11%	(79.12)
<b>Associates (Investments as per the equity method)</b>								
<b>Indian</b>								
Gujarat Jaypee Cement and Infra Ltd.	0.00%	11.46	0.00%	0.01	0.00%	-	0.00%	0.01
Gujarat Credo Mineral Industries Ltd.	0.23%	1,126.36	0.04%	7.64	0.00%	-	0.02%	7.64
Aikya Chemicals Pvt. Ltd.	0.07%	354.31	0.12%	103.31	-	-	0.07%	103.31
<b>Joint Ventures (Investments as per the equity method)</b>								
<b>Indian</b>								
Naini Coal Co. Limited	0.00%	-	0.00%	-	-	-	0.00%	-
Swarnim Gujarat Fluorspar Pvt. Ltd.	0.00%	1.54	0.00%	(0.02)	-	-	0.00%	(0.02)
Gujarat Foundation for Entrepreneurial Excellence	0.06%	307.39	0.44%	37.25	0.23%	69.26	0.26%	106.51
<b>Total</b>	<b>100.00%</b>	<b>4,82,159.03</b>	<b>100.00%</b>	<b>44,590.17</b>	<b>100.00%</b>	<b>30,131.92</b>	<b>100.00%</b>	<b>74,722.09</b>

**2.51.01** The Gujarat Mineral Research and industrial consultancy Society (GMRICS) (being a subsidiary / 100% controlled entity) is a society set up under Society's Act and is controlled by the Company. However, the financial statements have not been prepared as there are no financial transactions since 2012-13. Hence, the same has not been considered for the purposes of preparing the consolidated financial statements.

## 2.52 INTEREST IN ASSOCIATES AND JOINT VENTURES

Set out below are the associates and joint ventures of the Company as at 31st March, 2023 which, in the opinion of the directors, are material to the Company. The entities listed below have share capital consisting solely of equity shares, which are held directly by the Company. The country of incorporation or registration is also their principal place of business, and the proportion of ownership interest is the same as the proportion of voting rights held.

(₹ in Lakh)

Name of Entity	Place of business	% of ownership interest	Relationship	Accounting method	Carrying Amount	
					31st March, 2023	31st March, 2022
Naini Coal Company Ltd.	India	50.00%	Joint Venture	Equity Method	-	-
Swarnim Gujarat Fluorspar Pvt. Ltd.	India	1.05%	Joint Venture	Equity Method	1.51	1.54
Gujarat Foundation for Entrepreneurial Excellence	India	50.00%	Joint Venture	Equity Method	419.35	307.39
Gujarat Jaypee Cement Infrastructure Limited	India	26.00%	Associate	Equity Method	11.52	11.46
Gujarat Credo Mineral Industries Ltd.	India	26.00%	Associate	Equity Method	1,175.20	1,126.36
Aikya Chemicals Pvt. Ltd.	India	26.00%	Associate	Equity Method	437.57	354.31

### Nature of business:-

Swarnim Gujarat Fluorspar Pvt Ltd - Fluorspar beneficiation

Gujarat Foundation for Entrepreneurial Excellence - Incubation centre for entrepreneurship & development

Gujarat Credo Mineral Industries Ltd. - Bauxite beneficiation

Aikya Chemicals Pvt Ltd - Manganese beneficiation

**Summarised financial information for associate and joint ventures**

The tables below provide summarised financial information for those joint ventures and associates that are material to the Company. The information disclosed reflects the amounts presented in the financial statements of the relevant associates and joint ventures and not the Company's share of those amounts. They have been amended to reflect adjustments made by the entity when using the equity method, including fair value adjustments made at the time of acquisition and modifications for differences in accounting policies.

**Summarised Balance Sheet as at 31st March, 2023**

(₹ in Lakh)

Particulars	Naini Coal Company Ltd.	Swarnim Gujarat Fluorspar Private Limited	Gujarat Foundation for Entrepreneurial Excellence	Gujarat Jaypee Cement & Infrastructure Ltd.	Gujarat Credo Mineral Industries Limited	Aikya Chemicals Pvt Ltd.
<b>Current Assets</b>						
Cash and cash equivalents	0.16	0.00	50.71	*	*	*
Other assets	10.51	10.67	3,313.56	*	*	*
<b>Total current assets</b>	<b>10.67</b>	<b>10.67</b>	<b>3,364.27</b>	<b>35.20</b>	<b>4,717.10</b>	<b>1,319.17</b>
<b>Total non-current assets</b>	<b>-</b>	<b>159.92</b>	<b>1,035.41</b>	<b>10.31</b>	<b>4,930.12</b>	<b>3,357.60</b>
<b>Current liabilities</b>						
Financial liabilities (excluding trade payables)	1.21	-	-	*	*	*
Other liabilities	1.56		2,882.62	*	*	*
<b>Total current liabilities</b>	<b>2.77</b>	<b>19.43</b>	<b>2,882.62</b>	<b>1.23</b>	<b>2,826.93</b>	<b>566.63</b>
<b>Non-current liabilities</b>						
Financial liabilities (excluding trade payables)		-	-	*	*	*
Other liabilities	3,407.62	-	678.36	*	*	*
<b>Total non-current liabilities</b>	<b>3,407.62</b>	<b>-</b>	<b>678.36</b>	<b>-</b>	<b>2,300.30</b>	<b>2,431.06</b>
<b>Net Assets</b>	<b>(3,399.73)</b>	<b>151.16</b>	<b>838.70</b>	<b>44.28</b>	<b>4,519.99</b>	<b>1,679.08</b>

\* Indicates disclosures that are not required for investments in associates

**Summarised Balance Sheet as at 31st March, 2022**

(₹ in Lakh)

Particulars	Naini Coal Company Ltd.	Swarnim Gujarat Fluorspar Private Limited	Gujarat Foundation for Entrepreneurial Excellence	Gujarat Jaypee Cement & Infrastructure Ltd.	Gujarat Credo Mineral Industries Limited	Aikya Chemicals Pvt Ltd.
<b>Current Assets</b>						
Cash and cash equivalents	0.16	12.05	113.91	*	*	*
Other assets	10.51	0.73	1,172.85	*	*	*
<b>Total current assets</b>	<b>10.67</b>	<b>12.78</b>	<b>1,286.76</b>	<b>34.93</b>	<b>4,801.51</b>	<b>1,298.32</b>
<b>Total non-current assets</b>	<b>-</b>	<b>159.93</b>	<b>2,819.60</b>	<b>10.31</b>	<b>5,489.66</b>	<b>3,479.41</b>
<b>Current liabilities</b>						
Financial liabilities (excluding trade payables)	1.21	-	3,330.95	*	*	*
Other liabilities	1.56	0.08	5.14	*	*	*
<b>Total current liabilities</b>	<b>2.77</b>	<b>19.48</b>	<b>3,336.09</b>	<b>1.18</b>	<b>3,977.12</b>	<b>634.95</b>
<b>Non-current liabilities</b>						
Financial liabilities (excluding trade payables)	-	-	-	*	*	*
Other liabilities	3,407.62	-	155.49	*	*	*
<b>Total non-current liabilities</b>	<b>3,407.62</b>	<b>-</b>	<b>155.49</b>	<b>-</b>	<b>1,962.13</b>	<b>2,783.91</b>
<b>Net Assets</b>	<b>(3,399.73)</b>	<b>153.24</b>	<b>614.78</b>	<b>44.06</b>	<b>4,351.92</b>	<b>1,358.87</b>

\* Indicates disclosures that are not required for investments in associates

**Summarised Statement of Profit and Loss for the year ended on 31st March, 2023**

(₹ in Lakh)

Particulars	Naini Coal Company Ltd.	Swarnim Gujarat Fluorspar Private Limited	Gujarat Foundation for Entrepreneurial Excellence	Gujarat Jaypee Cement & Infrastructure Ltd.	Gujarat Credo Mineral Industries Limited	Aikya Chemicals Pvt Ltd.
Revenue		-	1,350.49	1.83	8,317.31	2,201.73
Profit/(Loss) for the year	(0.07)	(2.07)	-	0.23	185.01	338.03
Other comprehensive income		-	-	-	1.08	-
<b>Total comprehensive income</b>	<b>(0.07)</b>	<b>(2.07)</b>	<b>-</b>	<b>0.23</b>	<b>186.09</b>	<b>338.03</b>
Dividend received		-	-	-	-	-

**Summarised Statement of Profit and Loss for the year ended on 31st March, 2022**

(₹ in Lakh)

Particulars	Naini Coal Company Ltd.	Swarnim Gujarat Fluorspar Private Limited	Gujarat Foundation for Entrepreneurial Excellence	Gujarat Jaypee Cement & Infrastructure Ltd.	Gujarat Credo Mineral Industries Limited	Aikya Chemicals Pvt Ltd.
Revenue	-	-	1,206.85	1.68	6,989.73	2,187.40
Profit/(Loss) for the year	(0.07)	(2.09)	148.21	0.05	49.15	343.75
Other comprehensive income		-	-	-	-	-
<b>Total comprehensive income</b>	<b>(0.07)</b>	<b>(2.09)</b>	<b>148.21</b>	<b>0.05</b>	<b>49.15</b>	<b>343.75</b>
Dividend received		-	-	-	-	-

**As per our report of even date attached**

For **J N Gupta & Co LLP**  
Chartered Accountants  
FRN: 006569C/W100892

**CA. Devendra Upadhyay**  
Partner  
M. No. 076727  
**Place:** Ahmedabad  
**Date:** 30th May, 2023

**L. Kulshrestha**  
Chief General Manager &  
Chief Financial Officer

**Anupma Iyer**  
General Manager (Accounts)

**Joel Evans**  
Company Secretary

**For and on behalf of the Board of Directors,**

**Roopwant Singh, IAS**  
Managing Director  
DIN: 06717937

**Nitin Shukla**  
Director  
DIN - 00041433

**Place:** Ahmedabad  
**Date:** 30th May, 2023











**Gujarat Mineral Development  
Corporation Ltd.**

(A Government of Gujarat Enterprise)

Khanij Bhavan, 132 Feet Ring Road,  
Near University Ground, Vastrapur, Ahmedabad – 380 052

[www.gmdcltd.com](http://www.gmdcltd.com)



# નવા શિખરો તરફ પ્રયાણ



50મો વાર્ષિક અહેવાલ ૨૦૨૨-૨૩





# નવા શિખરો તરફ પ્રયાણ

આપણી પરિવર્તન યાત્રાના પાયામાં છે આપણને ભારતના મૂળભૂત વિકાસના ચાલકો સાથે દૃઢ રીતે ગોઠવવાની આપણી મક્કમ પ્રતિબદ્ધતા. જેમ જેમ મેક ઈન ઈન્ડિયા આપણને આગળ ધપાવે છે અને જેમ જેમ ભારતની વધુ કાર્યક્ષમ અર્થતંત્ર બનવાની તેની યાત્રામાં માળખાકીય વિકાસ માટેની જરૂરિયાત મજબૂત બનતી જાય છે, તેમ તેમ ખનિજોની જરૂરિયાત અવિરતપણે વધતી રહેશે.

અમે સંસ્થાના તમામ પાસાઓમાં ઉત્કૃષ્ટ અને અસાધારણ વૃદ્ધિ વિતરિત કરવા માટે ગર્વ અનુભવીએ છીએ. આગળ જતાં, અમારું જીવનલક્ષ્ય આપણા તમામ વ્યવસાયના કદ અને ધોરણનું વિસ્તરણ કરવાનું છે. સતત નવીનતા, ભૌગોલિક વિસ્તરણ અને ક્ષમતા વૃદ્ધિ સાથે, અમે એકાગ્ર ચિત્તે બજાર નેતૃત્વને ટકાવી રાખવા અને વૃદ્ધિની તકો વધુ સુરક્ષિત રાખવા અમારા દરેક વ્યવસાયિક શિરોલંબ (verticles)ને તીક્ષ્ણ કરી રહ્યા છીએ.

આજે જે અનુકૂળ સ્થિતિએ આપણે ઊભા છીએ ત્યાંથી આપણે દરેક શિરોલંબમાં સ્થિર અને નોંધપાત્ર ઉત્પાદન વૃદ્ધિ કરવા, નક્કર પ્રગતિનું નિર્માણ કરવા અને વધુ નફાકારકતા વધારવા માટે સારી રીતે તૈયાર છીએ. અમને વિશ્વાસ છે કે અમારી સફરમાં મોટી પ્રગતિ કરી, મહત્તમ વળતર, ટકાઉ વૃદ્ધિ કરી અને અમારા હિતધારકો માટે સ્થાયી મૂલ્યનું નિર્માણ કરીશું.



**કંપની ધારા,  
૨૦૧૩ની કલમ-૩૯૫ (૧) અન્વયે**

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ,  
અમદાવાદનો  
૨૦૨૨-૨૩ના નાણાકીય વર્ષ માટેની  
કાર્યવાહીની નોંધ દર્શાવતો અહેવાલ

**અહેવાલ તૈયાર કરનાર અધિકારી**

અધિક મુખ્ય સચિવશ્રી,  
ઉદ્યોગ અને ખાણ વિભાગ, સચિવાલય,  
ગાંધીનગર.

## ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ, અમદાવાદ.

### ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ, અમદાવાદના 50માં વાર્ષિક હિસાબોની સમીક્ષા.

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ, અમદાવાદના તારીખ 31મી માર્ચ, 2023 ના રોજ પૂરા થતાં વર્ષનો અહેવાલ તથા ઓડિટ થયેલા હિસાબો આ સાથે રજૂ કર્યા છે. 2021-22ના વર્ષની ₹ 2,22,925 લાખની આવક સામે 2022-23ના વર્ષમાં ₹ 3,22,325 લાખની આવક થઈ હતી.

વર્ષ 2021-22ના વર્ષ દરમિયાનના કરવેરા પછીના ₹ 88,429 લાખના નફા સામે વર્ષ 2022-23 દરમિયાન ₹ 9,29,282 લાખનો ચોખ્ખો નફો થયો હતો. ગયા વર્ષ દરમિયાનના કરવેરા પહેલાના ₹ 77,525 લાખના નફા સામે 2022-23માં ₹ 9,54,797 લાખનો નફો થયો હતો.

#### રાજ્ય સરકારની તિજોરીમાં ફાળો :

કંપનીએ રાજ્ય સરકારની તિજોરીમાં વર્ષ 2022-23માં રોયલ્ટી પેટે ₹ 92,492 લાખ, એસજીએસટી પેટે ₹ 2,22,925 લાખ અને ડિવિડન્ડ પેટે ₹ 90,992 લાખ એમ મળીને કુલ ₹ 35,714 લાખ ફાળવ્યા હતા.

વર્ષ આખરની શેરમૂડી ₹ 5,350 લાખ યથાવત ચાલુ રહી હતી, જેમાં રાજ્ય સરકારની મૂડી 78 ટકા જેટલી હતી.

#### ડિવિડન્ડ :

2022-23ના વર્ષ માટે કંપનીએ તેની ₹ 5,350 લાખની ભરપાઈ થયેલી ઇક્વિટી શેર મૂડી ઉપર 40% પ્રમાણે ડિવિડન્ડ તરીકે જાહેર કર્યું હતું. જેમાંથી રાજ્ય સરકારને ₹ 2,140 લાખ નાણાકીય વર્ષ 2023-24 દરમિયાન ચૂકવવામાં આવેલ છે.

## કંપનીની નાણાકીય તથા ભૌતિક સિદ્ધિઓ

કંપનીના છેલ્લા પાંચ વર્ષના નાણાકીય પરિણામો નીચે પ્રમાણે છે

નાણાકીય વર્ષ	કુલ વેચાણ	કર પહેલાનો નફો/(નુકસાન)	આવકવેરો	ડિવિડન્ડ	ટકામાં
2022-23	3,40,984	9,54,797	88,429	35,811	402.40
2021-22	2,73,202	77,525	33,908	13,508	214.00
2020-21	1,38,253	(38,480)	(30,742)	535	10.00
2019-20	1,42,024	20,383	4,232	5,350	100.00
2018-19	1,27,252	30,720	15,249	5,350	100.00

કંપનીના છેલ્લા પાંચ વર્ષની ઉત્પાદનની સિદ્ધિઓ નીચે પ્રમાણે છે :

નાણાકીય વર્ષ	લિમ્બાઈટ (લાખ મે.ટન)	બોક્સાઈટ (લાખ મે.ટન)	ઊર્જા (એમ.થુ)
2022-23	74.20	3.22	1,182
2021-22	24.42	3.23	223
2020-21	50.08	3.73	710
2019-20	52.45	4.41	1,115
2018-19	29.20	4.35	1,505



## કંપનીની હાલની ચાલુ કામગીરી અંગેનો અહેવાલ

### લિઝાઈટ યોજના

તડકેશ્વર, (જિલ્લો સુરત)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન આ ખાણમાંથી ૬.૦૮ લાખ મે. ટન લિઝાઈટનું ઉત્પાદન થયેલ છે, જે ગઈ સાલ ૮.૯૯ લાખ મે. ટન હતું.

### લિઝાઈટ યોજના

રાજપારડી, (જિલ્લો ભરૂચ)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન આ ખાણમાંથી ૭.૦૭ લાખ મે. ટન લિઝાઈટનું ઉત્પાદન થયેલ છે, જે ગઈ સાલ ૭.૧૧ લાખ મે. ટન હતું.

### લિઝાઈટ યોજના

ઉમરસર, (જિલ્લો કચ્છ)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન આ ખાણમાંથી ૧૬.૪૬ લાખ મે. ટન લિઝાઈટનું ઉત્પાદન થયેલ છે, જે ગઈ સાલ ૧૮.૨૦ લાખ મે. ટન હતું.

### બોક્સાઈટ યોજના

મેવાસા (જિલ્લો દેવભૂમિ દ્વારકા)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન આ યોજના ખાતે ૧.૩૮ લાખ મે.ટન બોક્સાઈટનું ઉત્પાદન થયેલ છે, જે ગઈ સાલ ૦.૮૧ લાખ મે.ટન હતું.

### પવન ઊર્જા ફાર્મ અને સૌર ઊર્જા યોજના

ગુજરાતના વિવિધ સ્થળોએ ૨૦૦.૯ મે.વોટની પવન ઊર્જા યોજનાઓ અને પાનાન્દ્રો ખાતે ૫.૦ મે.વોટની સૌર ઊર્જા યોજના કાર્યરત છે. વર્ષ ૨૦૨૨-૨૩ દરમિયાન પવન ઊર્જા ફાર્મ યોજનાનો પી.એલ.એફ, ૧૮% થયેલ હતો અને સૌર ઊર્જા યોજનાનો સી.યુ.એફ. ૧૬% થયેલ હતો. જે ગઈ સાલ અનુક્રમે ૧૯% અને ૧૬% હતો.

### લિઝાઈટ યોજના

ભાવનગર, (જિલ્લો ભાવનગર)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન આ ખાણમાંથી ૧૧.૫૮ લાખ મે. ટન લિઝાઈટનું ઉત્પાદન થયેલ છે, જે ગઈ સાલ ૧૬.૩૭ લાખ મે. ટન હતું.

### લિઝાઈટ યોજના

માતાનો મઢ, (જિલ્લો કચ્છ)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન આ ખાણમાંથી ૩૪.૬૧ લાખ મે. ટન લિઝાઈટનું ઉત્પાદન થયેલ છે, જે ગઈ સાલ ૩૪.૮૪ લાખ મે. ટન હતું.

### બોક્સાઈટ યોજના

ગઢશીશા (જિલ્લો કચ્છ)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન આ યોજના ખાતે ૧.૯૧ લાખ મે.ટન બોક્સાઈટનું ઉત્પાદન થયેલ છે, જે ગઈ સાલ ૨.૪૨ લાખ મે.ટન હતું.

### અકીમોટા વિદ્યુત યોજના

નાની છેર (જિલ્લો કચ્છ)

વર્ષ ૨૦૨૨-૨૩ દરમિયાન નાની છેર અકીમોટા થર્મલ પાવર સ્ટેશન ખાતે કુલ ૮૨૨ એમ.યુ. વિજળીનું ઉત્પાદન કરવામાં આવ્યું હતું, જે ગઈ સાલ ૫૯૦ એમ.યુ. હતું.

## પર્યાવરણ સ્વચ્છતા

લિગ્નાઈટ, થર્મલ ઊર્જા ઉત્પન્ન કરવાના મુખ્ય સ્ત્રોતોમાંનું એક છે, જે સલ્ફર અને પાયરાઈટ જેવા દૂષકો સાથે લાવે છે, જે પર્યાવરણને અસર કરે છે. આ દૂષકોને દૂર કરવા એ તકનીકી રીતે લિગ્નાઈટને ધોવા તરીકે ગણવામાં આવે છે, જે પ્રદૂષણનું પ્રમાણ ઘટાડશે. કંપની પાયરાઈટ અને સલ્ફર દૂર કરવાનું સંચય બનાવવાની તકો શોધી રહી છે, જે અધતન ડ્રાય ટેકનોલોજીનો ઉપયોગ કરશે. કંપની માને છે કે ઉત્સાહજનક વિકાસ અને ટેકનોલોજી સંચાલિત પ્રગતિની જરૂરિયાત જેટલું જ પર્યાવરણ પણ મહત્વનું છે જેથી ભારતને લીલી(green) ઊર્જાનો દેશ બનાવવાની માનનીય વડાપ્રધાનશ્રીની દૂરદેશી દ્રષ્ટિને સાકાર કરી શકાય.

પર્યાવરણની દેખરેખ અને પ્રદૂષણને નિયંત્રિત કરવાના હેતુથી કંપનીએ થર્મલ પાવર યોજનામાં ઇલેક્ટ્રોનિક સ્થિરતા નિયંત્રક સ્થાપિત કર્યા છે. જે બોઈલર સ્ટેક્સ (stacks) માં ઉત્સર્જનને નિયંત્રિત કરે છે. સૂકી ધુમ્મસ તંત્રચના કરી છે જે કન્વેયર (conveyor) દ્વારા માલસામાનની હેરફેર દરમિયાન ધૂળ ઉત્સર્જનને નિયંત્રિત કરે છે.

કંપની પર્યાવરણ અને આરોગ્ય સભાનતાની સંસ્કૃતિ વિકસાવવામાં સક્રિયપણે વ્યસ્ત છે. તે તેની કામગીરી અને સંચાલનમાં શ્રેષ્ઠ પ્રથાઓ અપનાવી કાર્બન અને આબોહવામાં તટસ્થતા હાંસલ કરવા પ્રયાસ કરે છે. તમારી કંપનીને જણાવતા આનંદ થાય છે કે તે ટપક સિંચાઈ પદ્ધતિનો ઉપયોગ કરે છે અને તે એવી યોજનાને ટેકો આપે છે કે જે વરસાદી પાણીનો સંગ્રહ કરવા ચેકડેમ બનાવી તેનો પુનઃવપરાશ કરે છે. સુજલામ સુફલામ યોજના હેઠળ તમારી કંપનીએ તળાવોને ઊંડા કરવાનું પણ હાથ ધર્યું છે. આમ પાણીના પ્રત્યેક ઝુંડની ગણતરી કરે છે.

તે વૃક્ષારોપણ દ્વારા લીલા પટ્ટા (green belt)ના વિકાસને પ્રોત્સાહન આપે છે. નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન કંપનીએ ખાણકામ લીઝ અને કોલોની રહેણાંકના ૨૧ હેક્ટર વિસ્તારને આવરી લઈ રાજ્યના વન વિભાગ, સ્થાનિક ગામો, સોસાયટીઓ, વિગેરેની મદદથી ૫૫,૦૦૦ રોપાઓનું વાવેતર કર્યું છે.

## અહેવાલ રજૂ કરવા અંગે

વિધાનસભામાં ઓડિટ અહેવાલ સાથે આ હિસાબો સમયમર્યાદામાં રજૂ કરવામાં આવેલ છે.

**એસ.જે. હૈદર, આઈ.એ.એસ.**

અધિક મુખ્ય સચિવ,  
ઉદ્યોગ અને ખાણ વિભાગ

# નાણાકીય વર્ષ ૨૦૨૩માં એક ઉત્કૃષ્ટ અને સંગીન કામગીરી



કામગીરીમાંથી અત્યાર સુધીની  
સર્વોચ્ચ આવક

**₹૩,૫૦૧  
કરોડ**

વાર્ષિક ૨૮% વૃદ્ધિ



અત્યાર સુધીનો  
સર્વોચ્ચ ચોખ્ખો નફો

**₹૧,૨૧૨  
કરોડ**

વાર્ષિક ૧૭૨% વૃદ્ધિ



EBITDA  
(વ્યાજ, કરવેરા, ઘસારા પૂર્વેની કમાણી)

**₹૧,૫૫૭  
કરોડ**

EBITDA  
માર્જિન (કમાણીનો ગાળો)  
૪૨%



અત્યાર સુધીનું સર્વોચ્ચ ડિવિડન્ડ

**૫૭૨.૫%  
અથવા  
₹૧૧.૪૫**

₹૨ના દાર્શનિક મૂલ્યના  
ઇક્વિટી શેર ઈઠ.



અત્યાર સુધીનું  
સર્વોચ્ચ ચોખ્ખું મૂલ્ય

**₹૫,૭૫૯  
કરોડ**



ઉત્પાદન

**૧,૧૪૨**

મિલિયન યુનિટ  
ઊર્જાનું

વાર્ષિક ૨૪% વૃદ્ધિ



ધર્મલ ઊર્જામાંથી આવક  
ફૂલ આવકના ૬% ;

**૮૮%**

લિગ્નાઈટના  
ઉત્પાદનમાંથી



ક્રમાંકિત

**૪૮૬મી**

ભારતની ફોર્ચ્યુન  
૫૦૦ કંપનીઓમાં



પ્રાપ્ત થયો

**AA+**

બેંક લોન માટે  
કેર (CARE) દ્વારા



# અનુક્રમાણિકા

## ૦૭-૫૨ વ્યૂહાત્મક અહેવાલ

શેરહોલ્ડરોને અધ્યક્ષશ્રીનો સંદેશ	૦૭
વહીવટી નિયામકશ્રીના મેજ ઉપરથી	૦૮
ખાણકામ અને ખનિજોમાં છ દાયકાના અનુભવનો લાભ પ્રાપ્ત	૧૦
માર્ગના દરેક પગલે મૂલ્ય વિતરિત	૧૧
અભૂતપૂર્વ વિકાસ અને વૃદ્ધિની યાત્રા	૧૨
અમારો વૈવિધ્યસભર પોર્ટફોલિયો	૧૪
એમ.એસ.એમ.ઈ.(MSME)ની વૃદ્ધિ અને આર્થિક ઉત્કર્ષને પ્રોત્સાહન	૨૬
અમારા બિન-લિઝાઈટ વ્યવસાયને મજબૂત બનાવવો	૨૭
ગ્રાહક સાથેના જોડાણનો અનુભવ બહેતર બનાવવો	૨૮
આઈટી (IT) ના આંતરમાળખાને સુદ્ઢ કરવું	૩૦
પ્રોજેક્ટ શિખર (SHIKHAR)	૩૧
જોખમ વ્યવસ્થાપન નીતિનો વિકાસ અને અમલીકરણ	૩૪
સલામતી ગુણાંક માટે પ્રતિબદ્ધ	૩૬
પહેલ અને પુરસ્કારો	૩૭
સમુદાયોનું સશક્તિકરણ, જીવનને સમૃદ્ધ બનાવવું	૩૮
રોકાણો પર સામાજિક વળતર (SROI) મહત્તમ કરવું	૪૨
ખાણકામમાં ઉત્કૃષ્ટતા માટે આંતરરાષ્ટ્રીય કેન્દ્ર	૪૪
ચોખ્ખા શૂન્ય (Net Zero) માં યોગદાન	૪૬
પર્યાવરણીય અને પરિસ્થિતિવિષયક અસરોને ધ્યાનમાં રાખવી	૪૮
રોકાણકાર પૂર્તતાઓ અને કોર્પોરેટ ગવર્નન્સ	૪૯
અમારી માનવ મૂડીનું નિર્માણ અને વિકાસ	૫૦
કંપની વિષયક માહિતી	૫૨



૧૪ અમારો વૈવિધ્યસભર  
પોર્ટફોલિયો



૩૮ સમુદાયોનું  
સશક્તિકરણ,  
જીવનને સમૃદ્ધ  
બનાવવું



૫૦ અમારી માનવ  
મૂડીનું નિર્માણ  
અને વિકાસ

અમને વિશ્વાસ છે અમારી  
સફરમાં મોટી પ્રગતિ કરી,  
મહત્તમ વળતર, ટકાઉ વૃદ્ધિ  
કરી અને અમારા હિતધારકો  
માટે સ્થાયી મૂલ્યનું નિર્માણ  
કરીશું.



## ૫૪-૧૧૮ અનુશાસન (Governance)

છેલ્લા દસ વર્ષોની નાણાકીય વિશેષતાઓ	૫૪
નિયામક મંડળનો અહેવાલ	૫૫
સી એન્ડ એજીની ટીકા ટિપ્પણી	૬૧
વ્યવસાયિક જવાબદારી અને ટકાઉપણા ઉપરનો અહેવાલ	૬૯
કોર્પોરેટ ગવર્નન્સ ઉપરનો અહેવાલ	૯૮
વ્યવસ્થાપન સંબંધી ચર્ચા અને વિશ્લેષણ અહેવાલ	૧૦૯
સીએસઆર ઉપરનો વાર્ષિક અહેવાલ	૧૧૮

## ૧૨૨-૧૯૬ નાણાકીય પત્રકો

સ્વતંત્ર ઓડિટરોનો અહેવાલ – એકલ	૧૨૨
એકલ નાણાકીય પત્રકો	૧૩૪
સ્વતંત્ર ઓડિટરોનો અહેવાલ – એકત્રિત	૧૮૫
એકત્રિત નાણાકીય પત્રકો	૧૯૬





## શેરહોલ્ડરોને અધ્યક્ષશ્રીનો સંદેશ



# ઉત્પાદનમાં વૃદ્ધિ અને વધુ સમૃદ્ધિ તરફ જવા ખનિજ ક્ષેત્રને મજબૂત બનાવવું

### પ્રિય શેરહોલ્ડરો,

આ વર્ષ આપણા માટે ખાસ રહ્યું છે જ્યારે અમે આપણી અસાધારણ કામગીરી આપને જણાવતા ગર્વ અનુભવીએ છીએ. આ નોંધપાત્ર સિદ્ધિ એ અમારી ટીમના સમર્પણ અને અતૂટ પ્રતિબદ્ધતાનો પુરાવો છે.

ભારતમાં ખાણકામ ક્ષેત્ર એક મહત્વની પ્રવૃત્તિ અને મુખ્ય ઉદ્યોગોમાંનું એક છે. અમે તેનો ભાગ બનવાથી ખુશી અનુભવીએ છીએ. ખાણકામ ક્ષેત્ર, જે નિર્ણાયક ખનિજોનું મુખ્ય ઉત્પાદક છે અને ભારતને વિશ્વમાં સૌથી ઝડપથી વિકસતી અર્થવ્યવસ્થાઓમાંની એક બનાવવામાં મુખ્ય ફાળો આપનાર છે.

માનનીય વડાપ્રધાનશ્રીના આત્મનિર્ભર ભારતના સંકલ્પિત ધ્યેય સાથે આ ક્ષેત્ર સારી રીતે સંરેખિત છે અને ભારતને મુખ્ય ખનિજોના ઉત્પાદનમાં આત્મનિર્ભર બનાવવા પ્રતિબદ્ધ છે.

જીએમડીસી લિમિટેડનું અગ્રણી એકમ છે અને ભારતમાં તેનો અગ્રણી પુરવઠાકાર છે, જે ભારતની ઊર્જાની જરૂરિયાતોને પહોંચી વળવા માટે અને આયાત ઘટાડવા માટે સમર્પિત છે. કોલસો એ ગુજરાતના ઉદ્યોગોના બળતણ માટે ક્રોડરજુ સમાન છે અને ઓડિશામાં તેના સંશોધન દ્વારા ગુજરાતની ઊર્જા સુરક્ષા સુધારશે. અમારો ઉદ્દેશ્ય છે ખનિજોનું ઉત્પાદન વધારવું અને જેમ આપણે લિમિટેડ અને કોલસાથી આગળ જોઈએ છીએ તેમ

આપણે અન્ય ખનિજો અને ધાતુઓ જેવી કે ચૂનાના પથ્થર, તાબું અને મેંગેનીઝ આપણા પોર્ટફોલિયોના વિસ્તરણમાં મુખ્ય ભૂમિકા ભજવે છે.

આપણે ખાણ અને ખનિજ ક્ષેત્રના નવા રાષ્ટ્રીય ખેલાડી તરીકે ઉભરી રહ્યા છીએ અને આ ક્ષેત્રને વધુ મજબૂત કરવા માટે સમગ્ર મૂલ્ય શૃંખલામાં તાંત્રિક ઉન્નતિ સાધી સંશોધનથી માંડી શુદ્ધિકરણ અને પ્રક્રિયા સુધી જવા માટે કામ કરી રહ્યા છીએ.

પર્યાવરણીય ટકાઉપણું, સામાજિક સમાવેશ અને આર્થિક વિકાસ ઉપર અસર પાડવાની સંભાવના સાથે કાર્યક્ષમતા વધારવા, સલામત ખાણકામ તકનીકોના ઉપયોગ અને યોજના દ્વારા અસરગ્રસ્ત પરિવારોના પુનર્વસનની ખાતરી પર ધ્યાન કેન્દ્રિત કરીને ખાણકામ ઉદ્યોગ સતત વિકસિત થઈ રહ્યો છે.

### જવાબદારીપૂર્વક, મૂલ્ય સર્જન કરવું

જીએમડીસી ખાતે, વૈજ્ઞાનિક અને કાર્યક્ષમ કામગીરી સાથે, આપણે એક સામાજિક અને પર્યાવરણીય રીતે જવાબદાર સંસ્થા, ટકાઉ વૃદ્ધિ માટે પ્રતિબદ્ધ છીએ. આપણે દૃઢપણે જવાબદાર ધંધાકીય પ્રથાઓમાં કે જે મજબૂત અનુશાસનનો સમાવેશ કરે એવું માનીએ છીએ.

આજે, યોગ્ય વ્યૂહરચના, યોગ્ય સંસ્કૃતિ અને યોગ્ય ભૌગોલિક પદચિહ્ન સાથે, આપણે આશાવાદ, આત્મવિશ્વાસ અને મહત્વાકાંક્ષાની નવી ભાવના સાથે આપણે આપણી પ્રતિબદ્ધતા પહોંચાડવા માટે તૈયાર છીએ.

### તમારો આભાર, હિતધારકો

જીએમડીસીને અતૂટ સમર્થન આપવા અમારા બધા હિતધારકો પ્રતિ મારી કૃતજ્ઞતા વ્યક્ત કરવાની હું આ તક લેવા માંગુ છું. તમારો ટેકો અમારા માટે અમૂલ્ય રહ્યો છે. અમે કંપનીના પાયાના મૂલ્યો પ્રતિ વફાદાર રહી અમે આપણા ઇતિહાસમાં સૌથી વધુ ડિવિડન્ડ જાહેર કર્યું છે અને ટકાઉ અને સમૃદ્ધ ભવિષ્ય બનાવવા પ્રતિબદ્ધ રહીએ છીએ.

ફરી એકવાર, હું આપણા તમામ હિતધારકોની તેમના વિશ્વાસ અને સતત ભાગીદારી માટે નિષ્ઠાપૂર્વક પ્રશંસા કરું છું. સાથે મળીને આપણે ટકાઉ અને સમાવેશકારી ભવિષ્ય તરફનો માર્ગ બનાવી શકીએ છીએ.

ડૉ. હસમુખ અદિયા, આઈ.એ.એસ. (નિવૃત્ત) અધ્યક્ષ

## વહીવટી નિયામકશ્રીના મેજ ઉપરથી



આગળ ધપતાં, જેમ જેમ આપણે બિન-લગ્નાઈટનો હિસ્સો વધારતા જઈએ છીએ, તેમ તેમ આપણે આપક દ્રશ્યમાન થતી જોઈએ છે.

### અમારા મૂલ્યવાન શેરહોલ્ડરો,

મારી વાતચીતની શરૂઆત હું રોય ટી. બેનેટના અવતરણ સાથે કરવા માંગુ છું. “જે તમને ધીરજ રાખવામાં મદદ કરે છે તે તમારી સ્થિતિસ્થાપકતા અને પ્રતિબદ્ધતા છે.” શેરહોલ્ડરો, હું ફરીવાર વર્ષ ૨૦૨૨-૨૩ દરમિયાન અમારી કરેલ કામગીરી અને વિકાસ અંગે અહેવાલ આપવા તમારી સાથે સંકળાવામાં ખુશી અનુભવું છું.

પરિવર્તનક્ષમ, ચપળ અને સ્થિતિસ્થાપક હોય એવા ધંધાના નમૂના (Model) સાથે અમે જે વૃદ્ધિ દર્શાવી તે અસાધારણ અને ઉત્કૃષ્ટ છે, બલકે જીએમડીસીના ૬૦ વર્ષના અત્યાર સુધીના ઇતિહાસમાં શ્રેષ્ઠ છે. ધંધામાં દર્શાવેલ સીમાચિહ્નરૂપ આપક અને કામગીરી ઇતિહાસ તરીકે યાદ કરાશે. આ વર્ષની અમારી નાણાકીય કામગીરી તંદુરસ્ત નજાકારકતા અને મોટી રોકડ ઉપાર્જનનું પરિણામ છે.

# ₹૩,૫૦૧ કરોડ

કુલ આપક

કંપનીની કામગીરીમાંથી અત્યાર સુધીની સર્વોચ્ચ વાર્ષિક આપક.

### ઉત્કૃષ્ટવૃદ્ધિ સાધવી

અગાઉના નાણાકીય વર્ષ ૨૦૨૨માં દર્શાવેલ ₹૨,૭૩૨ કરોડની કામગીરીમાંથી આપક સામે ૨૮%ની વૃદ્ધિ કરી ₹૩,૫૦૧ કરોડની વિક્રમજનક આપક દર્શાવી. આ કંપનીની કામગીરીમાંથી થયેલી અત્યાર સુધીની સર્વોચ્ચ વાર્ષિક આપક છે. ચોખ્ખો નફો અગાઉના ₹૪૪૫ કરોડ કરતાં વધીને અત્યાર સુધીનો સર્વોચ્ચ ₹૧,૨૧૨ કરોડ હતો. કરવેરા પછીનો નફો (PAT) ૧૭૨% વધ્યો હતો. માત્ર બે વર્ષ પહેલા, નાણાકીય વર્ષ ૨૦૨૧ના ₹૩૭ કરોડ ના ચોખ્ખા નુકસાનમાંથી આપણે સ્થિર પુનરુત્થાન કરી નફા તરફ પાછા ફર્યા છીએ.

વૈશ્વિક માંગ-પુરવઠાની પરિસ્થિતિની પાછળ કોલસાના આંતરરાષ્ટ્રીય ભાવોમાં ૫૦%ની તીવ્ર ઉપરની હિલચાલને કારણે લિગ્નાઈટની સરેરાશ વેચાણ વસૂલાતમાં નોંધપાત્ર વધારો થવાથી ₹૨,૮૮૭ કરોડની સામે ₹૩,૮૯૪ કરોડની કુલ આપક થઈ હતી. વ્યાજ, કરવેરા અને ઘસારા પહેલાની કમાણી (EBITDA) અગાઉના ₹૮૭૫ કરોડ થી ૪૨% વધીને ₹૧,૫૫૭ કરોડ થઈ હતી.

લિગ્નાઈટના વેચાણમાંથી સરેરાશ વસૂલાતમાં ૬૩% વૃદ્ધિ થવા સાથે EBITDA ના ૪૨% ગાળા સાથે નજાકારકતામાં ૧૭૨% નો વધારો થયો હતો.

ઊર્જા પેદાશની વાત કરીએ તો, આપણે ગયા વર્ષના ૯૨૩ મિલિયન યુનિટ સામે નાણાકીય વર્ષ ૨૦૨૩માં કુલ ૧,૧૪૨ મિલિયન યુનિટ ઉત્પન્ન કર્યા હતા, જે ૨૪% નો વધારો છે.

ચાલુ વર્ષમાં આપણી વિક્રમજનક નાણાકીય કામગીરીને ધ્યાનમાં લેતા અને અમારા મૂલ્યવાન શેરહોલ્ડરોની કદરના સંકેત તરીકે દરેક ₹૨ના દાર્શનિક મૂલ્ય ધરાવતા ઇક્વિટી શેર ઉપર શેર ટીક

₹૧૧.૪૫ અથવા ૫૭૨.૫% નું અત્યાર સુધીનું સર્વોચ્ચ ડિવિડન્ડ જાહેર કરતાં અમે આનંદ અનુભવીએ છીએ. આ એ પણ દર્શાવે છે કે અમે શેરહોલ્ડરોના મૂલ્યમાં કેવી રીતે વૃદ્ધિ કરીએ છીએ.

લિગ્નાઈટ ભાવોમાં વધારો ચાલુ છે, જે અમારા વધતા નફા (Top-line)માં સ્થિર યોગદાનકર્તા છે. લિગ્નાઈટ અને આંતરરાષ્ટ્રીય કોલસાના ભાવોમાં સતત વૃદ્ધિ થવાથી પ્રતિ ટન સરેરાશ વેચાણની વસૂલાત પણ વધી છે.

### જીએમડીસી આજે

આજે, અમે અંદાજિત ૯૫ મિલિયન ટનની અનામત ધરાવતી કચ્છ, દક્ષિણ ગુજરાત અને ભાવનગર સ્થિત, ૫ લિગ્નાઈટની ખાણોમાં કામગીરી કરતાં ગર્વ અનુભવીએ છીએ. વર્ષ દરમિયાન, અમે ૩૬૦ મિલિયન ટનની સંયુક્ત લિગ્નાઈટ અનામતો ધરાવતા નવા જ્ઞાનવેલ, નવા ૬ લિગ્નાઈટ ભૂમિખંડો પર કામ કર્યું છે, આજે, કાપડ, સ્ટીલ, સિમેન્ટ, ઊર્જા પેદાશ અને અન્ય વિવિધ ક્ષેત્રોમાં ફેલાયેલા નાના અને મધ્યમ કક્ષાઓની કંપનીઓના બનેલા વૈવિધ્યસભર ગ્રાહક વર્ગ સાથે ગુજરાતની ખનિજની કુલ લગભગ ૨૫% માંગ પૂરી પાડીએ છીએ.

કુલ ૩૬૦ મિલિયન ટન લિગ્નાઈટ અનામત ધરાવતી, આ ૬ નવી ખાણો કાર્યરત થતાં, અમારી ક્ષમતામાં ૪-૫ વર્ષોમાં ઉમેરો થશે. ગુજરાતમાં સ્થિત ઉત્પાદન ઉદ્યોગમાંથી સ્થિર માંગના ટેકા દ્વારા વધુ ઉત્પાદનમાંથી અમને લાભ મળવાનો ચાલુ રહેશે. આ નવી ખાણોમાંથી ઉત્પાદન વૃદ્ધિ થવાથી નાણાકીય વર્ષ ૨૦૨૫ સુધીમાં કુલ માંગના ઓછામાં ઓછા ૩૦-૩૫% ને સંતોષવાની સુવિધા થશે. ઉપરાંત, વર્ષ દરમિયાન તડકેશ્વરમાં જમીન સંપાદન કરવાની પરવાનગી મળી છે કે જે ભૂસ્ખલનને કારણે બંધ



કરવામાં આવી હતી. તડકેશ્વરનું પુનઃસ્થાપન અને ભાવનગર સ્થળે ઉત્પાદનમાં વૃદ્ધિ વેચાણના પરિમાણમાં વૃદ્ધિ તરફ દોરી જશે.

### અમારી મૂડીબર્ચની યોજના

આ વર્ષે, અમે ₹3,000 કરોડના મૂડીબર્ચનું મહત્વકાંક્ષી લક્ષ્ય નક્કી કર્યું છે. આનો નોંધપાત્ર હિસ્સો લિઝાઈટ યોજનાઓ માટે ઉપયોગમાં લેવાશે, જે નવીનતા અને તકનીકી ઉન્નતિ પ્રત્યેની અમારી પ્રતિબદ્ધતા પ્રકાશિત કરે છે.

## વર્ષનું મુખ્ય સીમાચિહ્ન ગુજરાતની ભૌગોલિક સીમાઓની બહાર, ઓડિશા ખાતે બે નવા કોલસાના ભૂમિખંડોની ફાળવણી હતી. આ દ્વારા કોલસા ખાણકામ ક્ષેત્રોમાં આપણી હાજરીને મજબૂત કરવાનો આપણો ઇરાદો પણ દર્શાવ્યો હતો.

આ નવા કોલસા ભૂમિખંડો તબક્કાવાર વિકસાવવામાં આવશે અને અમે ૪-૫ વર્ષમાં સંપૂર્ણ ખાણકામ ક્ષમતા હાંસલ કરવાની આશા રાખીએ છીએ. અમે ૨૦૨૭-૨૮ સુધીમાં, કંપનીનું યોજ્યુ મૂલ્ય ₹૫,૦૦૦ કરોડથી ચાર ગણું થતું જોઈએ છીએ. અમે અમારા સંસાધનોનો અને કુશળતાનો ઉપયોગ કરી સલામતીના ઉચ્ચતમ ધોરણો અને પર્યાવરણીય સ્થિરતા ખાતરી કરી આ ભૂમિખંડોના સંપૂર્ણ સંભવિત વિકાસ માટે પ્રતિબદ્ધ છીએ.

અન્ય મુખ્ય વિકાસમાં, અમે નાની છેર ખાતે અહેવાલમાં જણાવેલ ૩૮% ના પ્લાન્ટ લોડ કેક્ટર વાળા ૨૫૦ મેગાવોટના અક્રીમોટા થર્મલ ઊર્જા સંચયનું નવીનીકરણ કરવાનું શરૂ કર્યું. આ દરખાસ્તનું લક્ષ્ય સ્થાપિત ક્ષમતાનો ઉપયોગ વધારીને મહત્તમ ઊર્જા ઉત્પન્ન કરી આગામી નાણાકીય વર્ષ સુધીમાં પ્લાન્ટ લોડ કેક્ટર ૭૫% થી ઉપર લઈ જવું.

### ગતિશીલ ભાવનિર્ધારણનું અમલીકરણ

અગાઉ, અમે તમામ લિઝાઈટ યોજનાઓ માટે સમાન ભાવને અનુસરતા હતા. ઓગસ્ટ ૨૦૨૧માં, નિયામક મંડળે અમને ઉત્પાદનના ભાવના જરૂરી પુનરાવલોકન માટે અધિકૃત કર્યાં. અમે અમારી ભાવનિર્ધારણ અને ઉત્પાદનની વ્યૂહરચના બદલી, અને ગ્રાહક રોકાણ (engagement) સૂચકાંક શરૂ કરી વફાદાર ગ્રાહકોને પુરસ્કૃત કરવા વધારાની ફાળવણી કરી. ગતિશીલ ભાવનિર્ધારણના અમલીકરણના પરિણામે બજારની ગતિશીલતાના પ્રતિભાવમાં ઝડપી નિર્ણયો લેવામાં આવ્યા અને નફાકારકતામાં સુધારો થયો. લિઝાઈટના ભાવોમાં સતત વૃદ્ધિ અને આચાતી કોલસાના ભાવોમાં વધારા દ્વારા ગ્રાહકના ભાવનિર્ધારણના માપદંડને પણ ટેકો મળ્યો.

### ભવિષ્ય માટે વૈવિધ્યીકરણ

અમારું ધ્યાન લિઝાઈટના અમારા આવકના આધારમાંથી વૈવિધ્યીકરણ કરવાનું અને તાંબા, ચૂનાના પથ્થર, ફ્લોરસ્પાર અને સિલિકા રેતી જેવા અન્ય ખનિજોમાં પણ અમારી ક્ષમતાઓનું નિર્માણ કરવામાં કેન્દ્રિત કરવાનું છે. અમે બીસીજી (BCG), વૈશ્વિક સ્તરે પ્રતિષ્ઠિત વ્યૂહાત્મક સલાહકાર કંપનીને વ્યૂહાત્મક પગલા ભરવા માટે સંભવિતતા અભ્યાસ હાથ ધરવા રોકી છે. આ સાથે, અમે આગામી વર્ષોમાં બિન-લિઝાઈટ પોર્ટફોલિયોનો હિસ્સો વધારવાનું અને એક માત્ર વસ્તુ ઉપર નિર્ભર રહેવાનું જોખમ ઘટાડવાનું લક્ષ્યાંક રાખીએ છીએ.

### ભાવિ ચિત્ર

અમે દેખીતા દુસ્તર અવરોધોનો હિંમતથી સામનો કર્યો અને હવે મક્કમ અને આત્મવિશ્વાસ સભર પરત આવ્યા છીએ. આ કંપનીમાં અમારા વહીવટનો વિશ્વાસ દર્શાવે છે અને ક્ષેત્રની સહજ સ્થિતિસ્થાપકતા પણ દર્શાવે છે. આગળ જતાં, અમે બિન-લિઝાઈટમાં અમારો હિસ્સો વધારીને આવક દ્રશ્યમાન થશે એવું પૂર્વાનુમાન કરીએ છીએ. આગળ વધતા, મધ્યમગણામાં લિઝાઈટની સ્થિર માંગ જોવા મળી રહી છે, કારણકે અમે આચાતી કોલસા ઉપર નિર્ભરતા ઘટાડવા માંગીએ છીએ.

ઉપસંહારમાં, અમે તમે અમારા ઉપર મૂકેલા ભરોસા અને વિશ્વાસને સમજીએ છીએ, અને અમે મહત્તમ વળતર આપવા અને ટકાઉ વૃદ્ધિ નિર્માણ કરવા સમર્પિત રહીએ છીએ. અમે ભવિષ્યમાં શેરહોલ્ડર મૂલ્ય વધુ વધારવા માટે અમારો વેગ ચાલુ રાખવા પણ પ્રતિબદ્ધ છીએ.

આગળ વધીને, અમે નવીનતાની ઝૂંબેશ, બજારમાં હાજરીનું વિસ્તરણ અને બધા હિસ્સેદારો માટે લાંબા-ગાળાના મૂલ્યનું નિર્માણ કરવાનું ચાલું રાખીશું.

હું અમારા તમામ હિસ્સેદારોનો તેમના ભરોસા, સમર્થન, માર્ગદર્શન અને શુભેચ્છાઓ માટે આભાર માનવાની આ તક લઉં છું. આગળની યાત્રા લાંબી અને રસપ્રદ છે અને સાથે મળીને આપણે વિકાસ કરવાનું ચાલુ રાખીશું.

### રૂપવંત સિંઘ, આઈ.એ.એસ.

વહીવટી નિયામક

# ખાણકામ અને ખનિજોમાં છ દાયકાનો લાભ પ્રાપ્ત

## ખાણકામ ક્ષેત્રમાં એક રત્ન

ભારતની અગ્રણી ખાણકામ કંપનીઓમાંની એક

શૂન્ય ત્રણ કંપની

ખાણકામ અને ખનિજક્ષેત્રમાં 5 દાયકાથી વધુનો અનુભવ

ભારતની ફોર્ચ્યુન ૫૦૦ કંપનીઓમાં ૪૮૬માં ક્રમે

એક સાચું રત્ન

૧૯૬૩માં સ્થાપિત, જીએમડીસી ગુજરાત રાજ્યની ખનિજ-સમૃદ્ધ ટોપલી ભરવા માટેના સાચા રત્નોમાંથી એક છે. રાજ્યની ૨૫-૨૮ મિલિયન ટનની ખનિજ માંગમાંથી ૮.૫ મિલિયન ટનનું ઉત્પાદન અને યોગદાન જીએમડીસીનું છે.



### ગુજરાતમાં ખનિજ થાપણોનું સંશોધન

અમે ગુજરાતના પુષ્કળ ખનિજ સંસાધનોના વિકાસમાં રોકાયેલા છીએ, રાજ્યના વિકાસને ઈંધણ પૂરું પાડીએ છીએ. અમારો હેતુ એવા ઉત્પાદનોને ઓળખવાનો છે કે જેનો ઉપયોગ વિવિધ ઉદ્યોગોમાં થાય છે, તેમને ખનિજો અને આધારશીલા (building blocks) સાથે સેવા આપવી.



### વૈવિધ્યસભર ઊર્જા પોર્ટફોલિયો

આગળ સંકલન ઉપર મોટા ઝોક સાથે, અને અમારા વ્યૂહાત્મક રીતે સ્થિત થર્મલ સંચંત્રોમાં ઊર્જા ઉત્પન્ન કરવામાં પણ રોકાયેલા છીએ. નવીનીકરણીય સ્ત્રોતોનો ઉપયોગ કરીને અમારા પવન ઊર્જા અને સૌર ઊર્જાના સંચંત્રો દ્વારા નજીકના ઉદ્યોગોને પોસાય તેવી ઊર્જા પૂરી પાડીએ છીએ.



### લિગ્નાઈટનું ઉત્પાદન વધારવું

અમારા સ્વવપરાશના ઊર્જા સંચંત્રોને સેવા આપવા અમે અમારી જમીન ઉપરની ખુદી લિગ્નાઈટ ખાણોમાંથી લિગ્નાઈટનું ઉત્પાદન વધારી રહ્યા છીએ. અમારું પ્રાધાન્ય 5 નવા લિગ્નાઈટ ભૂમિખંડોમાંથી ઉત્પાદન વધારી ખનિજ બજારના વધુ મોટા હિસ્સાનો કબજો મેળવવો. આ સાથે, અમે લિગ્નાઈટના ભાવોના વધારાનો લાભ લઈ રહ્યા છીએ અને ગુજરાતના બજારના નોંધપાત્ર હિસ્સાને કબજે કરી રહ્યા છીએ.

# માર્ગના દરેક પગલે મૂલ્ય વિતરિત



વિવિધ ઉદ્યોગો માટે  
આધારશીલા બનવું



ઊર્જા પેદાશ



કાચ અને  
માટીકામના  
વાસણોનું ઉત્પાદન



તેલના શારકામમાં  
સહાયતા



સ્ટીલને મજબૂત બનાવવું  
અને પાણીને શુદ્ધ કરવા  
માટે તેના કાટને અટકાવવો



ઓટોમોબાઇલ્સ



હાઇડ્રોક્લોરિક  
એસિડનું ઉત્પાદન



મોબાઇલ હેન્ડસેટ.

## સંશોધનમાં મુખ્ય પ્રક્રિયાઓ

આયોજન

ક્ષેત્રની સંભાવિતતા

ભૂસ્તરશાસ્ત્રીય નકશા-આલેખન અને ભૂ-ભૌતિક સર્વેક્ષણો

શારકામ

ખડકોના અભ્યાસની વિગતોની પદ્ધતિસરની નોંધ અને રંગ  
અને દેખીતી લાક્ષણિકતાઓ સુનિશ્ચિત કરવી

નમૂનાઓનું એકત્રિકરણ

ભૌતિક, રાસાયણિક અને ભૂસ્તરીય તાંત્રિક પરિમાણો માટે  
તૈયારી અને વિશ્લેષણ કરવું

કોલસા મંત્રાલય અને ખાણ મંત્રાલયની જરૂરિયાત મુજબ  
સંશોધન અહેવાલની તૈયારી

# અભૂતપૂર્વ વિકાસ અને વૃદ્ધિની યાત્રા

પરિવર્તનની અમારી ભવ્ય યાત્રા કેટલાક સૌથી  
રોમાંચક સીમાચિહ્નોમાંથી પસાર થઈ, જ્યારે અમે  
માર્ગ વિક્ષેપો વટાવીને મૂળભૂત અને કાયમી  
પરિવર્તન લાવ્યા.

કેલ્શિયમ ક્લોરાઇડ સાંદ્ર  
(concentrate) ઉત્પન્ન કરવા  
પ્રતિ દિન ૫૦૦ ટન  
ફ્લોરસ્પારની પ્રક્રિયા કરવા માટે  
ફ્લોરસ્પાર ખાણકામ ભાડાપટ્ટો  
ફાળવવામાં આવ્યો

ધાતુશોધન (Metalurgical)  
અને બિન-ધાતુશોધન ઉપાયો  
માટે કચ્છ ખાતે કાચા માલ માટે  
બોક્સાઇટનું ખાણકામ શરૂ કર્યું

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૧૫મી મે, ૧૯૬૩ના રોજ  
રાજ્યના મુખ્ય ખનિજ  
સંસાધનોના વિકાસ માટે  
સંસ્થાપિત થઈ.

કાચ ઉદ્યોગ માટે સિલિકા  
રેતી દળવા અને ચાળવા  
માટે સૂરજદેવલ નજીક  
સિલિકા રેતીના ઉત્પન્નન  
માટેના સંયંત્રથી શરૂઆત  
કરી

દેવભૂમિ દ્વારકા  
જિલ્લામાં મેવાસા  
ખાતે બોક્સાઇટ  
ખાણકામ ભાડાપટ્ટો  
ફાળવવામાં આવ્યો

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ફ્લોરસ્પાર શુદ્ધિકરણ  
સંયંત્રનું નિર્માણ કાર્ય  
શરૂ કર્યું.

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બોક્સાઇટ  
ખાણકામ કાગમીરી  
શરૂ કરી

પાનાન્દ્રો, કચ્છ ખાતે  
લિગ્નાઇટ ખાણકામ  
ભાડાપટ્ટોની ફાળવણી  
થઈ; અનેક ઉદ્યોગોની  
ઈંદાણની માંગ પૂરી  
પાડવા પ્રથમ વિકસિત  
લિગ્નાઇટ ખાણ

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ફ્લોરસ્પાર શુદ્ધિકરણ  
સંયંત્ર શરૂ કર્યું  
(Commissioned)

ગઢશીશા ખાતે વાર્ષિક  
૫૦,૦૦૦ મે.ટન  
કેલ્સાઇન બોક્સાઇટ  
રિફ્રેક્ટરી, મોનોલિથિક  
અને કાર્ટેબલ ઉત્પાદન  
માટે મુખ્ય કાચો માલ  
ઉત્પન્ન કરવા માટેની  
ક્ષમતાવાળું કેલ્સીનેશન  
સંયંત્ર શરૂ કર્યું

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દક્ષિણ ગુજરાતમાં વધતી  
ઈંદાણની માંગ પૂરી કરવા  
માટે ભરૂચ જિલ્લામાં  
રાજપારડી ખાતે વાર્ષિક ૧  
મિલિયન મે.ટનની ક્ષમતા  
ધરાવતી લિગ્નાઇટ ખાણ  
ખુલી મૂકી.

દંધાકીય કામગીરીમાં  
કાર્યક્ષમતા અને  
નફાકારકતા લાવવા,  
ભારતીય સ્ટોક બજારો  
ઉપર લિસ્ટીંગ કર્યું;  
સરકારે ૨૬% દિસ્સો  
વિનિવેશ કર્યો.

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સતત ખાણકામ  
મશીનરી- બકેટ  
વીલ એસ્કેવેટર કામે  
લગાડી વિસ્તરણ  
યોજના શરૂ કરી.



વ્યવસાયમાં વૈવિધ્યીકરણ લાવવા માટે અને લિઝાઇટ ઈંધણમાં મૂલ્ય-વૃદ્ધિ માટે નાનીછેર, કચ્છ જિલ્લા ખાતે દરેક ૧૨૫ મેગાવોટના બે એકમોવાળા થર્મલ ઊર્જા સંયંત્રોની સ્થાપના કરી.

દક્ષિણ ગુજરાતના ઉદ્યોગોની ઈંધણની ટકાઉ અને પ્રતિબદ્ધ માંગ પૂરી પાડવા પ્રતિ વર્ષ ૨.૫ મિલિયન મે.ટનની ક્ષમતાવાળી લિઝાઇટની ખાણ તડકેશ્વર, સુરત જિલ્લા ખાતે ખોલવામાં આવી.

ગુજરાતના બધા મેંગેનીઝ ધરાવતા વિસ્તારો જીએમડીસી માટે આરક્ષિત કરવામાં આવ્યા. મેંગેનીઝ કચરાના ઢગલાની વ્યવસ્થા કરવાની યોજના સ્થાપિત કરી જે ગુજરાતના ઉદ્યોગોની જરૂરિયાત પૂરી પાડે છે.

ISO 9001 સેપોરેટ કચેરી ખાતે અમલી કર્યું.

સમગ્ર ગુજરાતના ખાણકામ આપરી લેટી લઘુત્તમ સંસાધનો દ્વારા કાર્યક્ષમતા ઘોંસલ કરતી એક અતિ આધુનિક એન્ટરપ્રાઇઝ સંસાધનો આયોજન પદ્ધતિ (ERP) ઉપર કામ શરૂ કર્યું

ખાણકામ થઈ ગયા બાદ પુનઃપ્રાપ્ત કરેલી જમીનનો ઉપયોગ કરવા, ટેશમાં તેના પ્રકારનું પ્રથમ ૫ મેગાવોટનું સોલર ઊર્જા સંયંત્ર કચ્છમાં પાનાન્દ્રો લિઝાઇટ ખાણ ખાતે ખાણકામ થઈ ગયા બાદ પુનઃપ્રાપ્ત કરેલી જમીન ઉપર સ્થાપિત કરવામાં આવ્યું.

ઉદ્યોગોની ઈંધણની માંગ પૂરી પાડવા કચ્છ જિલ્લા, ઉમરસર ખાતે વાર્ષિક ૧ મિલિયન મે.ટન ક્ષમતા ધરાવતી લિઝાઇટ ખાણ ખોલવામાં આવી.

રાજ્યમાં ૬ લિઝાઇટ ખાણોમાં કાર્યરત રહી વિકાસ કરી ભારતમાં લિઝાઇટના સૌથી મોટા વેપારી વિકેતા તરીકે ઉભરી આવ્યા.

લિઝાઇટ યોજના ભાવનગર ખાતે બિલ્ટ ઓન (own) ઓપરેટ (BOO)ના પાયા ઉપર પાઈરાઈટ નોડ્યુલ્સ દૂર કરવા વાર્ષિક ૧.૫ મિલિયન ટનનું પાઈરાઈટ દૂર કરવાનું સંયંત્ર સ્થાપ્યું.

2004

2005

2010

2011

2014

2002

રાજ્યના ઉદ્યોગોની ઈંધણની માંગને પૂરી પાડવા માતાનો મઢ, કચ્છ, જિલ્લા ખાતે પ્રતિ વર્ષ ૨.૪ મિલિયન મે.ટનની ક્ષમતાવાળી લિઝાઇટની ખાણ ખોલવામાં આવી.

2004

ભાવનગર નજીક વાર્ષિક ૩ મિલિયન ટન ક્ષમતા ધરાવતી લિઝાઇટ ખાણ ખોલી.

2006

પવન ઊર્જાનો ઉપયોગ કરવાનું સાહસ કર્યું અને કચ્છ, પોરબંદર, ટેવભૂમિ દ્વારકા, જામનગર, રાજકોટ અને ભાવનગરમાં ૨૦૦.૯ મેગાવોટની પવન ચક્કીઓ શરૂ કરવામાં આવી.

2023

ઓડિશા ખાતે બે કોલસાના ભૂમિખંડો- ૫૪૮ મે.ટનની ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા બુરાપહાર ભૂમિખંડ અને ૧,૦૯૭ મે.ટન ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા બેતરની (પશ્ચિમ) ભૂમિખંડની સૌથી વધુ બોલી લગાવનાર તરીકે ઉભરી આવ્યા.





અમારો વૈવિધ્યસભર પોર્ટફોલિયો



લિગ્નાઈટ

લિગ્નાઈટ કુદરતી રીતે સંકુચિત પીટ (compressed peat) પ્રકૃતિનો હોવાથી “બદામી (Brown) સોના” તરીકે ગણવામાં આવે છે. તે પ્રમાણમાં ઓછી ગરમ સામગ્રી ધરાવે છે અને તેમાં કાર્બનનું પ્રમાણ લગભગ ૨૫-૩૫ % હોય છે. આંકડા અને કાર્યક્રમ અમલીકરણ મંત્રાલય દ્વારા પ્રકાશિત થયેલા ઉદ્યોગોના વાર્ષિક સર્વેક્ષણ ૨૦૧૯-૨૦૨૦ અનુસાર, ગુજરાત ૧૮.૧૪ % સાથે સૌથી વધુ ઔદ્યોગિક ઉત્પાદન ધરાવે છે અને ૧૧.૫૫% સાથે બીજા ક્રમની સૌથી વધુ સંખ્યામાં ફેક્ટરીઓ ધરાવે છે. આ ઘન ઇંધણ ઉપર નોંધપાત્ર દબાણ લાવે છે જે ઉદ્યોગો માટે થર્મલ અને વિદ્યુત ઊર્જાનો પ્રાથમિક સ્ત્રોત છે.

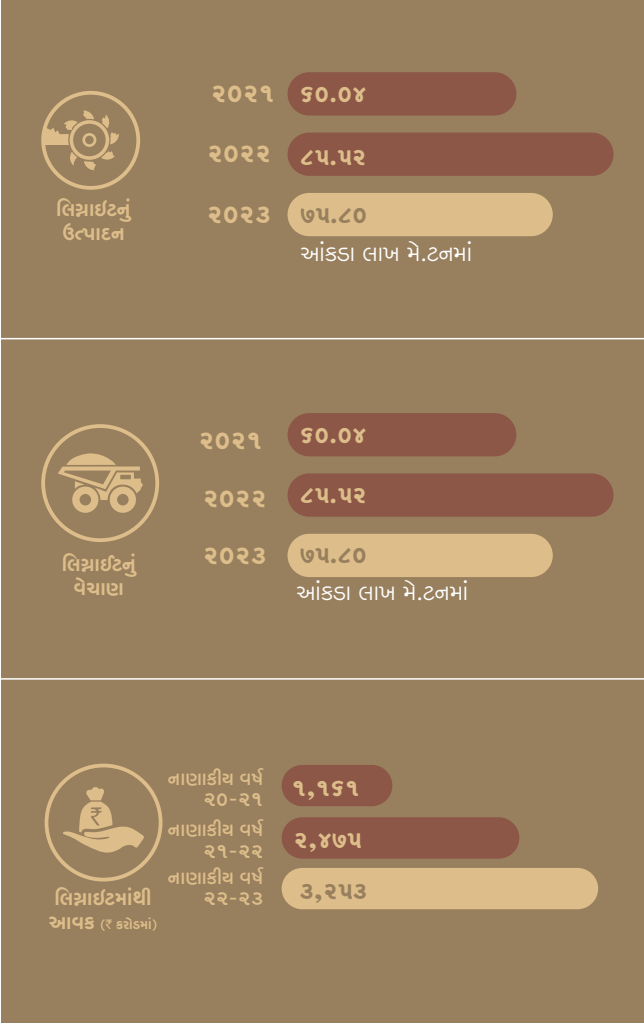
અમારી પાસે કચ્છ, દક્ષિણ ગુજરાત અને ભાવનગર વિસ્તારમાં સ્થિત પાંચ કાર્યરત લિગ્નાઈટ ખાણો છે. અમારી જવાબદારીઓ ઉત્પાદન કરવાથી ઘણી દૂર સુધી વિસ્તરેલી છે; અમે સમગ્ર ગુજરાતના વિવિધ પ્રકારના ઔદ્યોગિક એકમોના લિગ્નાઈટના અડગ પુરવઠાકાર તરીકે નિર્ણાયક ભૂમિકા નિભાવીએ છીએ. અમારા ગ્રાહકોમાં મુખ્યત્વે કાપડ, રસાયણો, સિરામિક્સ અને ઇંટ ઉત્પાદકો છે. અમે ગુજરાતમાં સ્વવપરાશના ઊર્જા સંચંત્રો તેમજ અમારા પોતાના એટીપીએસના ઊર્જા સંચંત્રમાં પણ લિગ્નાઈટ પૂરો પાડીએ છીએ.

અમે ભારતની આયાત પરની નિર્ભરતા ઘટાડવા, તેની વિદેશી હૂંડિયામણ અનામતો સુરક્ષિત કરવા અને આત્મનિર્ભરતાને પ્રોત્સાહન આપવા ખાણકામની કામગીરીમાં રોકાયેલા છીએ. અમે આ વિસ્તારના ઉદ્યોગને વિશ્વસનીય, સમયસર અને સ્પર્ધાત્મક ભાવે લિગ્નાઈટ પૂરો પાડવા પ્રતિબદ્ધ છીએ. અમારી વ્યૂહાત્મક દ્રષ્ટિ લિગ્નાઈટ ઉદ્યોગમાં વિસ્તરણ કરી તેને અમારી ખાણકામ મૂલ્ય સાંકળમાં રૂપાંતરિત કરી, અમારી સ્થિતિને મજબૂત બનાવવી.

અમારો મુખ્ય ઝોક અમારા હાલના લિગ્નાઈટના ધંધાને મજબૂત અને વિસ્તૃત કરવાનો છે. અમે સ્વવપરાશના ઊર્જા સંચંત્રોને લક્ષ્યાંકિત કરી રહ્યા છીએ, કારણ કે તે અમારા લિગ્નાઈટ ગ્રાહક આધારમાં ચાવીરૂપ અને મુખ્ય ગ્રાહક છે. આથી અમે રાજ્યમાં લિગ્નાઈટનું ઉત્પાદન વધારવા નવા ખાણકામ ભાડાપટ્ટા સક્રિયપણે શોધી રહ્યા છીએ. અમારા નવા છ ભૂમિખંડો કે જેમાં ત્રણ કચ્છમાં અને બાકીના દક્ષિણ ગુજરાતમાં સ્થિત છે, તે અમારો મુખ્ય ધ્યાનકેન્દ્રિત વિસ્તાર અને વ્યૂહાત્મક ચાલ છે જે રાજ્યમાં ઉત્પાદન ક્ષમતા જ નહીં વધારે, પરંતુ ગુજરાતમાં વીજળીની પડતર ઘટાડશે અને લિગ્નાઈટનો વધુ ઉપયોગ સુનિશ્ચિત કરશે.

જીએમડીસી ખાતે અમે ભારતમાં એમએસએમઈ (MSME) ક્ષેત્રની લિગ્નાઈટની વધતી જતી જરૂરિયાતને સમજીએ છીએ, ખાસ કરીને સિરામિક ઉત્પાદકો, ફાઉન્ડ્રી અને કાપડ પ્રોસેસિંગ એકમોની. તેનું કેલોરિફિક મૂલ્ય નીચું હોવા છતાં એમએસએમઈ એકમોએ ઉત્પાદન પ્રક્રિયા માટે લિગ્નાઈટને એક મોટું વૈકલ્પિક ઇંધણ ગણાવ્યું છે. તે આયાતી કોલસાના વિકલ્પ તરીકે પણ સેવા આપે છે અમારું ધ્યેય ગુજરાતમાં સમૃદ્ધ એમએસએમઈ બજારનો નોંધપાત્ર હિસ્સો કબજે કરવાનું છે અને લિગ્નાઈટની વધતી માંગનો લાભ લેવાનું છે.

એમએસએમઈને ટેકો અને પ્રોત્સાહન આપવા માટે, અમે તેની વપરાશની ક્ષમતા આધારિત સંશોધિત વર્ગીકરણ પદ્ધતિ અમલમાં મૂકી છે. એ સુનિશ્ચિત કરે છે કે નાના ગ્રાહકો મોટાની તુલનામાં ભાવમાં લાભ મેળવે. વધુમાં, ૬૦૦થી વધુ નવા ગ્રાહકો ઉમેરી અમારો ગ્રાહક આધાર વિસ્તૃત કર્યો, જે અમને ક્ષેત્રના સમગ્ર વ્યવસાયો સુધી પહોંચવા તેમની સાથે જોડાવાની છૂટ આપે છે.



## અમારા ઉત્પાદન, વેચાણ અને આવકની એક ઝલક

લિઝાઈટ ઉત્પાદન(લાખ મે ટનમાં)

### ભાવનગર

૨૦૨૧	૪.૯૨
૨૦૨૨	૧૬.૩૭
૨૦૨૩	૧૧.૫૮

### માતાનો મઢ

૨૦૨૧	૨૨.૯૪
૨૦૨૨	૩૪.૮૪
૨૦૨૩	૩૪.૬૧

### રાજપારડી

૨૦૨૧	૫.૭૮
૨૦૨૨	૭.૧૧
૨૦૨૩	૭.૦૭

### તડકેશ્વર

૨૦૨૧	૧૨.૭૩
૨૦૨૨	૮.૯૯
૨૦૨૩	૬.૦૮

### ઉમરસર

૨૦૨૧	૧૩.૬૭
૨૦૨૨	૧૮.૨૦
૨૦૨૩	૧૬.૪૬

રાજપારડી, જે જીએમડીસી માટે શ્રેષ્ઠ ગુણવત્તાયુક્ત લિઝાઈટ પ્રદાન કરે છે અને સૌથી પડકારરૂપ ખાણો ખાણોમાંથી પણ એક છે ૧૯:૧ સુધી પહોંચેલ ગુણોત્તર સાથે અમે સફળતાપૂર્વક અને આર્થિક રીતે પણ લિઝાઈટ ખાણ કામ કરવા સક્ષમ હતા.

લિઝાઈટના ખાણકામ સાથે ઢગલા અને બિન જરૂરી સામગ્રીના વહીવટ મુખ્ય વ્યૂહરચનાઓમાંથી એક છે વિવિધ ગૌણ ખનિજોના વેચાણ દ્વારા મૂલ્યવર્ધનનું પાસું. આ ગૌણ ખનિજો મુખ્યત્વે બેન્ટોનાઈટ(ભાવનગર), સિલિકા રેતી અને બોલ કલે (રાજપારડી), અને સામાન્ય માટી (તડકેશ્વર) નફા અને આડપેદાશ વહીવટ માટે લાંબા ગાળાના કરાર દ્વારા અને ખુદ્ધા બજારમાં વેચવામાં આવે છે.



# ૦૫

સક્રિય અને કાર્યરત લિઝાઈટ ખાણો

# ૧૦.૦

# મિલિયન ટન વાર્ષિક

લિઝાઈટમાં આયોજિત ક્ષમતા

અમારો વૈવિધ્યસભર પોર્ટફોલિયો



બોક્સાઈટ

બોક્સાઈટ ગ્રેડનું રિબ્રાન્ડિંગ

પરંપરાગત રીતે બોક્સાઈટને ત્રણ ગ્રેડમાં વર્ગીકૃત કરવામાં આવે છે. પ્લાન્ટ-ગ્રેડ (PG), નોન-પ્લાન્ટ-ગ્રેડ (NPG) અને ડસ્ટ. પરંતુ ગ્રાહકોની વિવિધ જરૂરિયાતોને પૂરી કરવા માટે વ્યૂહાત્મક પગલામાં, અમે સક્રિય અભિગમ અપનાવી આ ત્રણ ગ્રેડને તેમની ગુણવત્તા લાક્ષણિકતાઓના આધારે આઠ અલગ-અલગ ગ્રેડમાં વર્ગીકૃત કર્યા છે. આ ઉન્નત વર્ગીકરણ અમને વધુ અનુરૂપ અને ગ્રાહકની જરૂરિયાત અનુસાર ઉત્પાદન શ્રેણી, તેમની ચોક્કસ અંતિમ ઉપયોગની જરૂરિયાતોને આધારે, ગ્રાહકોને આપી શકીએ છીએ.

બોક્સાઈટનું આઠ ગ્રેડ માં પેટા-વિભાજન ગેમ-ચેન્જર (game-changer) સાબિત થયું છે, કારણ કે તેણે ગ્રેડની માંગ જે અગાઉ નિષ્ક્રિય અથવા ઓછી ઉપયોગી માનવામાં આવતી હતી તેને પુનર્જીવિત કરી છે. આ સુધારેલ (refined) વર્ગીકરણ પદ્ધતિને પરિણામે અગાઉના નિષ્ક્રિય ગ્રેડની માંગમાં નોંધપાત્ર ઉછાળાનો અનુભવ થયો છે.

બોક્સાઈટ એ એલ્યુમિનિયમ ઉત્પાદન માટે મુખ્ય કાચો માલ છે. અમે પ્લાન્ટ-ગ્રેડ અને નોન-પ્લાન્ટ ગ્રેડ બોક્સાઈટ બંને માટેની ગુજરાતની માંગ સતત રીતે પૂરી પડે તેની ખાતરી કરીએ છીએ. બોક્સાઈટના થર વ્યૂહાત્મક રીતે ઝુમખા આકારના, નજીકના આસપાસના વિસ્તારમાં સંખ્યાબંધ પોલાણમાં આવેલા થરના બનેલા છે. હાલમાં, અમે નવ બોક્સાઈટ ખાણોમાં કામગીરી કરીએ છીએ. જેમાં આઠ કચ્છ જિલ્લામાં સ્થિત છે (ગઢશીશા જૂથની બોક્સાઈટની ખાણો) અને એક દેવભૂમિ દ્વારકાના મોહક પ્રદેશમાં.

નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન, અમે ૨.૫૬ લાખ મે.ટન બોક્સાઈટનું વેચાણ કર્યું હતું. શ્રેષ્ઠતા પ્રત્યેની અમારી પ્રતિબદ્ધતા, તેમના દ્વારા બોક્સાઈટનું સંશોધન કરવાનું અને બોક્સાઈટ બહાર કાઢવા દ્વારા આ પ્રદેશની વૃદ્ધિમાં યોગદાન દ્વારા અને એલ્યુમિનિયમ ઉદ્યોગની માંગ સંતોષવા દ્વારા ઝળકે છે. અમારી બોક્સાઈટ ખાણકામની કામગીરી દ્વારા આત્મનિર્ભર ભારત માટેની ભારતની દૂર દર્શિતામાં યોગદાન આપીએ છીએ. અમે તેની ઉપલબ્ધતા અને ખાતરીપૂર્વકના પુરવઠાને સુનિશ્ચિત કરી, ભારતની આયાત પર નિર્ભરતા ઘટાડવા સજ્જ છીએ.

ઈ-ઓક્શન દ્વારા બોક્સાઈટના વેચાણ માટેના પ્રયાસો

નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન, અમે વિવિધ ઉદ્યોગો અને ગ્રાહકોની માંગ સંતોષવા, ૫.૨ લાખ મે.ટન નોન-પ્લાન્ટ ગ્રેડ (NPG) બોક્સાઈટના સમગ્ર માન્ય (approved) સ્ટોક માટે સફળતાપૂર્વક ઈ-ઓક્શનની પ્રક્રિયા હાથ ધરી હતી.

વધુમાં, આ જ સમયગાળામાં અમે ઈ-ઓક્શન દ્વારા ૧.૫ લાખ મે.ટન બોક્સાઈટ ડસ્ટ ખરીદવા માટે નોંધપાત્ર પ્રતિબદ્ધતા પ્રાપ્ત કરી છે.

નોન-પ્લાન્ટ ગ્રેડ બોક્સાઈટ અને બોક્સાઈટ ડસ્ટ બંનેના સમગ્ર માન્ય સ્ટોકને વેચવાની ઓફર (offer) કરીને અમે અમારી કાર્યકારી શ્રેષ્ઠતા અને ઉત્પાદન ક્ષમતાના અમારા પ્રદર્શનને જ નહિ, પણ બજારના વલણોને પારખવાની અને ઉદ્યોગની જરૂરિયાતને સંતોષતા ઉત્પાદનો પહોંચાડવાની ક્ષમતા દર્શાવી.

નવા ગ્રાહકોનો સમાવેશ

નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન, બોક્સાઈટ ગ્રાહકના આધારનું નોંધપાત્ર વિસ્તરણ કરી નવા લગભગ ૨૮ ગ્રાહકો ઉમેર્યા. આ નવા ગ્રાહકો જે ઉદ્યોગોની શ્રેણીને આવરી લે છે, જેમાં કપોલા એકમો અને બોક્સાઈટ મૂલ્યવૃદ્ધિ સંયંત્રો, જે અમારા ઉત્પાદનોના વૈવિધ્યસભર ઉપયોગો અને તેની વધતી જતી માંગને દર્શાવે છે. આ ગ્રાહકોનો ઉમેરો માત્ર જીએમડીસીની ઓફરમાં માત્ર ભરોસો અને વિશ્વાસને જ પ્રતિબિંબિત નથી કરતો પરંતુ એ પણ દર્શાવે છે કે કંપનીની બજારની પહોંચ વિસ્તરી રહી છે.





આ ૨૮ નવા ગ્રાહકોના ઉમેરો થવાના પરિણામે માસિક માંગમાં લગભગ ૩૦,૦૦૦ મે.ટનના વધારા સાથે નોંધપાત્ર વધારો થયો છે. આ ઉછાળો અમારા ઉત્પાદનોની ગુણવત્તા વિશ્વસનીયતા અને ગ્રાહક સેવાની બજારની માન્યતામાં વૃદ્ધિને પ્રકાશિત કરે છે. આ વધેલી માંગને પહોંચી વળવા અમે અમારી ઉત્પાદન પ્રક્રિયાઓ અને પુરવઠા સાંકળની વ્યવસ્થાને વધુ ઈષ્ટતમ બનાવી, તેના વિસ્તરી રહેલા ગ્રાહક આધારને સમયસર અને કાર્યક્ષમ કિલિવરી સુનિશ્ચિત કરી છે.



06

સક્રિય અને કાર્યરત  
બોકસાઈટ ખાણો

0૮

ખાણો કચ્છમાં

09

ખાણ દેવભૂમિ દ્વારકામાં



ફ્લોરસ્પાર

ફ્લોરસ્પાર એ કેલ્શિયમ અને ફ્લોરાઈન (CaF) થી કુદરતી રીતે બનતા ખનિજ ફ્લોરાઈટનું વ્યાપારી નામ છે. તે હાલાઈડ (Halide) ખનિજોના પ્રકારનું છે અને તેનું આઈસોમેટ્રિક (isometric) ઘન (cubic)માં સ્ફટિકીકરણ થાય છે. તે રંગહીન અને પારદર્શક છે અને તેનો ઉપયોગ ચોક્કસ ચક્ષ્મા અને ઈનિમલમાં થાય છે.

### મુખ્ય ઉપયોગો

ફ્લોરસ્પારનો ઉપયોગ એલ્યુમિનિયમ, ગેસોલિન, ફોમ (foam)ને છૂટું પાડવા (insulate), રેફ્રીજરન્ટ, સ્ટીલ અને યુરેનિયમ ઈંધણ જેવા ઉત્પાદનોનું ઉત્પાદન પ્રત્યક્ષ કે પરોક્ષ રીતે થાય છે.

ફ્લોરસ્પાર અનોખા ગુણધર્મો સાથે આવશ્યક ઔદ્યોગિક ખનિજ છે જે તેને ધાતુશાસ્ત્ર, એલ્યુમિનિયમ શુદ્ધિકરણ, બેટરી, સ્ટીલ ઉત્પાદન, સિરામિક્સ, કાચ અને વધુ, જેવી વ્યાપક શ્રેણીમાં ઉપયોગમાં લેવા માટે સક્ષમ બનાવે છે.

છોટાઉદેપુર જિલ્લાના કવાંટ તાલુકામાં આંબાડુંગર ખાતેની અમારી ફ્લોરસ્પાર ખાણ વ્યૂહાત્મક મહત્વનો વારસો ધરાવે છે. તે જીએમડીસીની વ્યૂહાત્મક સંસાધન નિષ્કર્ષણ (extraction) ની અગ્રગામી ભાવના અને પ્રતિબદ્ધતાની સાક્ષી આપે છે. ૧૯૬૩માં શરૂ કરાયેલ આ મુખ્ય (flagship) યોજના, બે પ્રાથમિક પ્રવૃત્તિઓ ખાણકામ અને શુદ્ધિકરણ સાથે રાષ્ટ્રીય નિર્માણમાં અમારી હાજરી અને ભૂમિકાને વ્યાખ્યાયિત કરવામાં નિમિત્ત બની.

### આંબાડુંગર ખાતેની થાપણો

૬૩.૨ હેક્ટરમાં ફેલાયેલી કેપ્ટીવ (captive) ખાણમાં કાર્બોનેટાઈટમાં રહેલી ૧૧.૬ મિલિયન ટનની ફ્લોરાઈટ થાપણો ધરાવે છે જે સ્વનિર્ભરતા અને સ્થાનિક સુરક્ષાને સક્ષમ કરવાનું વચન ધરાવે છે. એની હાજરી તે રીતે પણ વધુ સુસંગત છે કે ભારત હાલમાં સમગ્ર વિશ્વના સ્ત્રોતોમાંથી મુખ્યત્વે ચીન, દક્ષિણ આફ્રિકા, વિયેતનામ અને થાઈલેન્ડથી તેની મોટાભાગની ફ્લોરસ્પાર આવશ્યકતાઓ આયાત કરે છે, આયાત ઉપરનો આ વ્યૂહાત્મક આધાર આંબાડુંગર ફ્લોરસ્પાર ખાણની સંભવિતતા, માત્ર એક સંસાધનના કેન્દ્ર તરીકે જ નહીં, પરંતુ રાષ્ટ્રીય આત્મનિર્ભરતા માટે મહત્વપૂર્ણ યોગદાન આપનાર તરીકે વિશેષ મહત્વ ધરાવે છે.

અમે ભારતની નિર્ણાયક ઔદ્યોગિક જરૂરિયાતોને પરિપૂર્ણ કરવા માટે ફ્લોરસ્પારના ઉત્પાદનના વ્યૂહાત્મક મહત્વને ઊંડાણપૂર્વક સમજીએ છીએ. આવી દૂર દ્રષ્ટિને અનુરૂપ ખાણનો પુનઃઆરંભ કરવા માટે અને શુદ્ધિકરણ સંચય સુધારવા માટે ઝીણવટતાભરી યોજનાઓ ચાલી રહી છે.

ઉત્પાદન અને ઔદ્યોગિક અછત ધરાવતા પ્રદેશમાં ૧૦૦ કિલોમીટરની ત્રિજ્યામાં સ્થિત આંબાડુંગર ફ્લોરસ્પાર ખાણ સાથે કડીપાણી શુદ્ધિકરણ સંચય તે પ્રદેશમાં રોજગારી ઊભી કરવા અને આર્થિક સશક્તિકરણમાં મુખ્ય ભૂમિકા ભજવે છે, ખાસ કરીને આસપાસના આદિવાસી સમુદાય માટે.

## મેંગેનીઝ

મેંગેનીઝ સખત, બરડ, રૂપેરી ધાતુ, ઘણીવાર ખનિજોમાં લોખંડ સંયોજન સાથે જોવા મળે છે. તે ખાસ કરીને સ્ટેઈનલેસ સ્ટીલના ઔદ્યોગિક એલોયના બહુ-મુખી ઉપયોગોની હારમાળા ધરાવતી સંક્રમણ ધાતુ છે.



### સ્થાનો

જીએમડીસીની મેંગેનીઝ ખાણો પંચમહાલ, વડોદરા, દાહોદ, બામણકુવા, બાપોરિયા, પાની અને સાલાપાડા ખાતે આવેલી છે. તે દાયકા જૂના મેંગેનીઝ કચરાના ઢગલાને બહાર કાઢી અને પુનઃ પ્રાપ્ત કરે છે.

### મુખ્ય ઉપયોગો

મેંગેનીઝનો ઉપયોગ લોખંડ, સ્ટીલ અને કાચ ઉદ્યોગમાં મુખ્ય કાર્યામાલ તરીકે થાય છે.





## સિલિકા રેતી (sand)

સિલિકા રેતીને ક્વાર્ટ્ઝ રેતી, સફેદ રેતી અથવા ઔદ્યોગિક રેતી તરીકે પણ ઓળખવામાં આવે છે. તે મુખ્યત્વે બે તત્વોનું બનેલું છે. – સિલિકા અને ઓક્સિજન. સિલિકા રેતી સિલિકોન ડાયોક્સાઇડની બનેલી છે. ક્વાર્ટ્ઝ, રાસાયણિક રીતે નિષ્ક્રિય સખત ખનિજ, સમય જતાં પવન અને પાણી દ્વારા નાના કણોમાં વિભાજિત થાય છે, જે સિલિકા રેતી કહેવાય છે. સિલિકા રેતીના વિવિધ પ્રકારો એક અનન્ય (unique) રચના અને ગુણધર્મો ધરાવે છે.

### સ્થાનો

જીએમડીસીની સિલિકા રેતીની ખાણો ભરૂચમાં રાજપારડી ખાતે આવેલી છે.

### મુખ્ય ઉપયોગો

સિલિકા રેતીનો ઉપયોગ અનેક પ્રકારે (properties) થાય છે. તેના કેટલાક મુખ્ય ઉપયોગો કાચ, રમતગમત ક્ષેત્રો અને ગોલ્ડ માર્ગો (courses), કેલ્શિયમ સીલીકેટ ઈંટો, પાણી શુદ્ધિકરણ, મેટલ સિરામિક્સ અને ઔદ્યોગિક ઘર્ષક.

## બેન્ડોનાઈટ

બેન્ડોનાઈટ એ શોષક સોજાવાળી માટી છે જેનો ઉપયોગ ઘણી બાબતોના ઉપચાર તરીકે થાય છે. તે જવાળામુખીની રાખમાંથી કાચના બારીક કણોમાંથી બનેલી માટી છે.

### સ્થાનો

જીએમડીસીની બેન્ડોનાઈટ ખાણો સુરખા ઉત્તર, ભાવનગર ખાતે આવેલી છે.

### મુખ્ય ઉપયોગો

બેન્ડોનાઈટ એ અત્યંત શોષક, ચીકણી પ્લાસ્ટિક માટી છે, જે એક મૂલ્યવાન બાંધનાર, સીલ કરનાર (sealing) શોષક, અને ઉંજનાર (lubricating) એજન્ટ છે જેનો ઉપયોગ વિવિધ ઉદ્યોગોમાં થાય છે. તેના મુખ્ય ગુણધર્મો પાણી સાથે મળી જવાના, ફુલવાના, પાણી શોષવાના છે જે તેને વિવિધ ઉદ્યોગોમાં બહુવિધ-ઉપયોગોવાળું ઉત્પાદન બનાવે છે. તે તેલ અને પાણીના શારકામમાં પણ વપરાય છે.



## ચૂનાનો પથ્થર (Limestone)

ચૂનાનો પથ્થર એક જળકૃત ખડક છે. જે મુખ્યત્વે કેલ્શિયમ કાર્બોનેટ અથવા કેલ્શિયમ અને મેગ્નેશિયમ બંને કાર્બોનેટનો બનેલો છે. ચૂનાનું ઉત્પાદન કરવા માટે કાચા માલ તરીકે તેનો ઉપયોગ થાય છે.

### સ્થાનો

જીએમડીસીની ચૂનાના પથ્થરની ખાણો કચ્છમાં આવેલી છે.

### મુખ્ય ઉપયોગો

ચૂનાનો પથ્થર, સિમેન્ટના ઉત્પાદન માટે વપરાતા ચૂનાના ઉત્પાદનમાં રાસાયણિક કાચામાલ (feedstock) તરીકે વપરાય છે. તે રસ્તાના આધાર માટેના મિશ્રણ (aggregate) તરીકે, ટૂથપેસ્ટ અથવા રંગો જેવા ઉત્પાદનમાં સફેદ રંગદ્રવ્ય અથવા ફીલર (filler) તરીકે; માટીને સુંવાળી બનાવવા (conditioner) તરીકે અને ખડક (rock) બગીચાઓમાં સુશોભનમાં ઉમેરો કરવામાં વપરાય છે.

## બોલ કલે

બોલ કલે એ ઝીણા-દાણાવાળી, અત્યંત પ્લાસ્ટિકની જળકૃત માટી છે, જે અગ્નિથી પ્રકાશિત અથવા સફેદ રંગ જેવી હોય છે. તેના સમૃદ્ધ ભંડારો ગુજરાત અને રાજસ્થાનમાં જોવા મળે છે.

### સ્થાનો

જીએમડીસીની બોલ કલે ખાણ રાજપારડી, ભરૂચ ખાતે આવેલી છે.

### મુખ્ય ઉપયોગો

બોલ કલેનો ઉપયોગ મુખ્યત્વે સિરામિક વ્હાઈટવેર અને સેનિટરીવેરમાં થાય છે. તેની પ્લાસ્ટિસિટી (plasticity) એકીકૃત શક્તિ અને તેના ફાયરિંગ (firing) ઉપર આછા રંગ માટે એ કિંમતી ગણવામાં આવે છે. તે પ્રી-ફાયર્ડ (pre-fired) સિરામિક, બોડીમાં જોડનાર વસ્તુ તરીકે અને પ્લાસ્ટિસિટી, કાર્યક્ષમતા અને શક્તિમાં ફાળો આપે છે.

અમારો વૈવિધ્યસભર પોર્ટફોલિયો

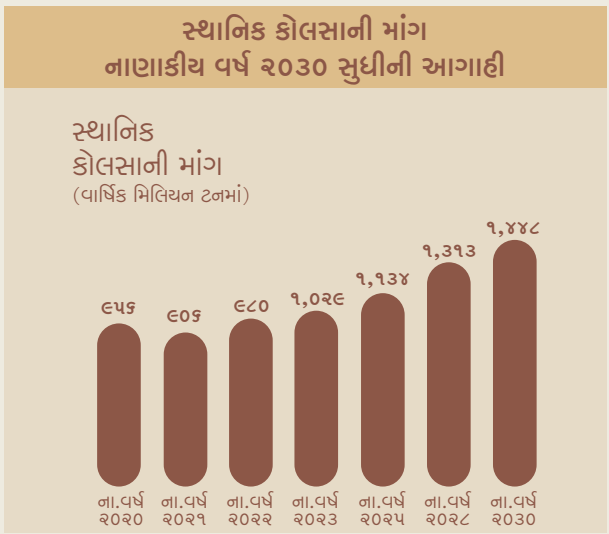
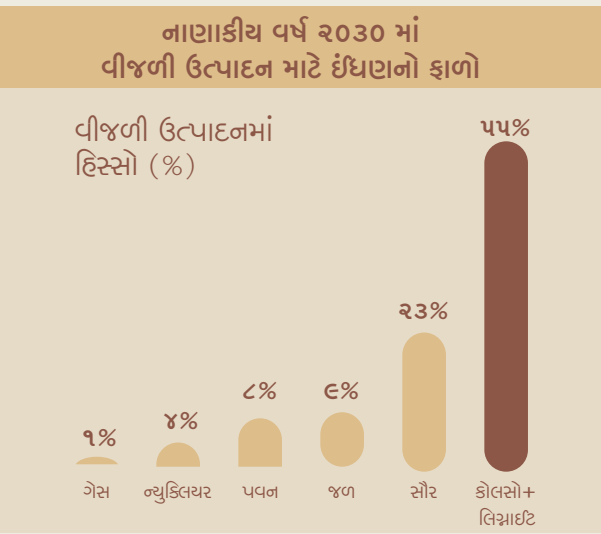


કોલસો

કોલસો ભારતની ઊર્જાની જરૂરિયાતોને પહોંચી વળવામાં અનિવાર્ય ભૂમિકા ભજવે છે. રાષ્ટ્રની થર્મલ વીજળી ઉપરની ભારે નિર્ભરતામાં પાયા તરીકે સેવા આપે છે.

તેની પર્યાવરણીય અસર અંગે ચિંતા હોવા છતાં, કોલસો મુખ્યત્વે તેની પુષ્કળ ઉપલબ્ધતા અને ખર્ચ અસરકારકતાને કારણે, અત્યંત માંગ ધરાવતો સ્ત્રોત છે. ભારત કોલસાની વિશાળ અનામતો ધરાવતો હોવાથી તે દેશની ઇંધણીની જરૂરિયાતો માટે વ્યૂહાત્મક પસંદગી બને છે, ખાસ કરીને ઝડપથી વિસ્તરી રહેલી વસ્તી ધરાવતા આપણા વિકાસશીલ અર્થતંત્રમાં.

ભારત જ્યારે સ્વચ્છ વિકલ્પો તરફ તેના ઊર્જા મિશ્રણ અને સંક્રમણને સંતુલિત કરવાનો પ્રયાસ કરે છે, ત્યારે તેની વર્તમાન વીજળીની માંગ પૂરી કરવામાં કોલસાનું મહત્વ ઓછી આંકી શકાય તેમ નથી.



કોલસો અહીં રહેવાનો છે. - ૨૦૩૦માં વીજળી ઉત્પાદનમાં અંદાજિત ફાળો આશરે ૫૫%; પરિણામે તેની માંગમાં નોંધપાત્ર વૃદ્ધિ

અમારી વ્યૂહાત્મક વિવિધતાના ભાગરૂપે અને રાષ્ટ્રની ઊર્જા સુરક્ષાને ધ્યાનમાં રાખી અમે ભારતના પૂર્વ ભાગોમાંથી સ્થાનિક કોલસો મેળવવાનું મૂલ્યાંકન કરી રહ્યા છીએ. તાજેતરમાં પૂર્ણ થયેલ કોલસાની હરાજીમાં, જીએમડીસીએ ઓડીશામાં બે કોલસા ભૂમિખંડો જીત્યા છે. આ આગામી કોલસા યોજનાઓ દ્વારા, અમે ઊર્જાની વધેલી માંગને પહોંચી વળવા માંગીએ છીએ.



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નવા

કોલસા ભૂમિખંડો  
ઓડિશામાં



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૧,૦૯૭ મિલિયન ટન  
ભૂસ્તરશાસ્ત્રીય અનામત

હાલના લિઝાઈટ ખાણકામની સાથે કોલસાના ખાણકામમાં વૈવિધ્યીકરણ આપણા માટે સર્વોચ્ચ મહત્વ ધરાવે છે. કોલસા ખાણકામમાં વિસ્તરણ આપણને ઊર્જા સંસાધનોની વ્યાપક શ્રેણીમાં પગરણ કરવાની, કંપનીની સ્થિતિસ્થાપકતામાં વધારો કરવાની અને ગુજરાત અને તેનાથી આગળ ઊર્જાની વધતી જતી માંગને પહોંચી વળવા અનુકૂળનક્ષમતાની મંજૂરી આપે છે.

આપણી કામગીરીમાં વૈવિધ્યીકરણ લાવીને, આપણે એક જ સંસાધન ઉપર ભારે નિર્ભરતા સાથે સંકળાયેલ જોખમોને ઘટાડી શકીએ છીએ અને મૂલ્યવાન ઊર્જાના સ્ત્રોત તરીકે કોલસાની અપાર સંભાવનાનો લાભ ઉઠાવી શકીએ છીએ. આ વ્યૂહાત્મક પગલું ઊર્જા ક્ષેત્રમાં માત્ર આપણી સ્થિતિને જ મજબૂત કરતું નથી પણ પ્રદેશની સમગ્ર ઊર્જાની સુરક્ષા અને આત્મનિર્ભરતામાં પણ ફાળો આપે છે. લિઝાઈટ અને કોલસાનું ખાણકામ બંનેની સંયુક્ત શક્તિથી કરતા, આપણે વૈવિધ્યપૂર્ણ ઊર્જા પોર્ટફોલિયોનું નિર્માણ કરી શકીએ છીએ જે ટકાઉ રીતે આર્થિક વિકાસને ઈંધણ આપી અને ગુજરાત અને ભારતની ઊર્જાની વિકસતી જતી માંગને પહોંચી વળી શકાય.

એક સક્રિયપણે કોલસાના શુદ્ધિકરણની શોધ કરી રહ્યા છીએ, જેનું લક્ષ્ય સ્વચ્છ ઈંધણનું ઉત્પાદન અને ભારતના વધુ હરિત ઊર્જાના મિશ્રણના સંક્રમણમાં ફાળો આપવાનું છે. અમે ઉન્નત ટકાઉપણા માટે નવા યુગની અદ્યતન ફ્લીટ (fleet) તકનીકો ઉપર ખૂબ ધ્યાનકેન્દ્રિત કરી ટકાઉ ખાણકામ પદ્ધતિઓ અપનાવીએ છીએ. અમે આધુનિક અને પર્યાવરણને અનુકૂળ ખાણકામ સાધનોમાં રોકાણ કરીને, તેના પર્યાવરણીય પદચિહ્નને લઘુત્તમ કરવાનું અને જવાબદાર સંસાધન નિષ્કર્ષણને પ્રોત્સાહન આપવાનું લક્ષ્ય રાખીએ છીએ. આ પહેલ દ્વારા, અમે ટકાઉ ખાણકામ પદ્ધતિઓ, આર્થિક વૃદ્ધિ અને પર્યાવરણીય સંરક્ષકની વચ્ચે સંતુલિત અભિગમને પ્રોત્સાહન આપી માર્ગ દોરવા તૈયાર છીએ.

અમે ઓડિશામાં ખાણના સ્થળે જમીનનું ખોદકામ કરતાં પહેલાં પણ સક્રિય પગલાં લઈ સમુદાયના વિકાસને પ્રાધાન્ય આપી રહ્યા છીએ. શિક્ષણના મહત્વને ઓળખીને, અમારૂં લક્ષ્ય છે, નિગમના ભંડોળમાંથી ખાનગી રીતે સંચાલિત શાળાની સ્થાપના કરવી. આ પહેલ સ્થાનિક સમુદાયને ગુણવત્તાસભર શિક્ષણ પ્રદાન કરવામાં મદદ કરશે. ઉજ્જવળ ભવિષ્ય માટે તેમને જ્ઞાન અને કુશળતાથી સજ્જ કરશે.

વધુમાં, જીએમડીસી નવીનતમ અને શ્રેષ્ઠ તબીબી તકનીકથી સજ્જ આધુનિક હોસ્પિટલ સ્થાપવા ઇચ્છુક છે. આનાથી વિશ્વસનીય આરોગ્યસંભાળ સેવાઓની સરળ પહોંચ સુનિશ્ચિત થશે, જે સ્થાનિક અને આસપાસના સમુદાયની આરોગ્ય સંભાળને સંબોધિત કરશે. આ ઉપરાંત અમે એક પદ્ધતિ ઊભી કરવાનું લક્ષ્ય રાખીએ છીએ કે જે લોકો હોસ્પિટલ સુધી મુસાફરી કરવા અસમર્થ હોય અથવા દૂરના વિસ્તારોમાં સ્થિત હોય તેમને માટે મોબાઈલ મેડિકલ સેવાઓની વ્યવસ્થા કરવી.

સમાંતર રીતે, અમે શ્રેણીમાં શ્રેષ્ઠ રમતગમત એકેડમી સ્થાપવાનું આયોજન કરી રહ્યા છીએ, જે યુવાનોની પ્રતિભાને નિખારે અને તંદુરસ્ત જીવનશૈલીને પ્રોત્સાહન આપે.

સમુદાય વિકાસની આ પહેલો (initiatives) સ્થાનિક સમુદાયના ઉત્થાન, સામાજિક સુખાકારીને ઉત્તેજન અને બધા માટે ટકાઉ અને સમાવિષ્ટ પર્યાવરણ બનાવવાની આપણી પ્રતિબદ્ધતા ઉપર ભાર મૂકશે.



અમારો વૈવિધ્યસભર પોર્ટફોલિયો



આધાર-ધાતુ (Base-Metal)

આધાર-ધાતુના સાંદ્ર (concentrate)ના લાંબા-ગાળાના પુરવઠાકાર બનવા તરફ કામ કરી રહ્યા છીએ

અંબાજી ખાતે ૧૮૪ હેક્ટરમાં ફેલાયેલી તેની ખાણને કાર્યરત કરવા માટે જીએમડીસીએ એક જોમવાળી (robust) યોજના બનાવી છે. તે મોટા પ્રમાણમાં ધાત્વિક સામગ્રી ધરાવતી વિશ્વની ટોચની બહુધાતુ ખાણોમાંની એક છે. આધાર-ધાતુઓ મોટા પ્રમાણમાં ૧૦-૧૨% ધાતુ-સામગ્રી જેવી કે, તાંબુ(આશરે ૧.૫૬%), સીસું(આશરે ૩.૮૧%) અને જસત(આશરે ૫ %) ધરાવે છે. આ અનામતો કિંમતી ધાતુઓ જેવી કે ચાંદી, કેડમિયમ, જર્મનિયમ, સેલેનિયમ પણ અલ્પ પ્રમાણમાં ધરાવે છે. ખાણકામ પાત્ર અનામતો અને સંસાધનો કુલ લગભગ ૭.૩ મિલિયન ટન છે.

ત્રણ સાંદ્રમાંથી કિંમતી ધાતુઓ કાઢવામાં આવશે. જીએમડીસી ખોદેલ ખનિજમાંથી તાંબુ, સીસું અને જસતનું સાંદ્ર બનાવવા શુદ્ધિકરણ સ્થાપવાની કલ્પના કરી રહી છે. સાંદ્રનો ઉપયોગ મુખ્યત્વે ગેલ્વેનાઈઝિંગ અને કોટિંગ (coating), જ્યારે સીસાના સાંદ્રનો ઉપયોગ બેટરી અને બાંધકામના વ્યવસાયમાં થાય છે. જસત અને સીસુંની નિકાસ એશિયન બજારોમાં થવાની શક્યતા છે જ્યાં સાંદ્રની ગલન ક્ષમતા વધવા સાથે ઉત્પાદન ક્ષમતા સ્થગિત છે ત્યાં તેની નોંધપાત્ર માંગ છે.

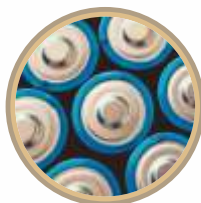
વૈશ્વિક તાંબાના બજારમાં તેની અનામતો ઘટવાથી અને સમગ્ર રાષ્ટ્રોમા વીજળી સંચાલિત વાહનો (EV)નો સ્વીકાર થવાથી તેની માંગમાં વૃદ્ધિ જોવા મળી છે.તાંબાના સાંદ્રનો ઇલેક્ટ્રોનિક સાધનો, મશીનરી, નવીનીકરણીય (સાધનો), બાંધકામ અને પરિવહનમાં ઉપયોગ થાય છે. ભારતીય સંદર્ભમાં, આપણે તાંબાના સાંદ્રની વર્તમાન માંગના ૮૫% આયાત કરીએ છીએ, આ ખાણ અને સાંદ્રનું સંચય કાર્યરત થતાં ભારત માટે પુરવઠા અને માંગ વચ્ચેની ખાધ ઘટાડવામાં મદદ થશે.



તાંબુ



સીસું



કેડમિયમ



# ભારતભરમાં લિગ્નાઈટના નંબર-૧ વિક્રેતા





# ઊર્જા ઉત્પાદન

ઊર્જાના ઝડપથી ઘટતા જતા પરંપરાગત સ્ત્રોતોને જોતાં, સ્વચ્છ, ટકાઉ અને પુનઃ પ્રાપ્ય ઊર્જામાં આપણા પ્રવેશનું લક્ષ્ય રાષ્ટ્રને અશ્વિભૂત ઇંધણની આગેવાની ધરાવતા સ્ત્રોતો પર તેનું અવલંબન ઘટાડવામાં અને આબોહવા પરિવર્તન સામે લડવામાં ટેકો આપવાનો છે.

જીએમડીસીમાં, ખાણકામ કરાયેલ લિગ્નાઈટનો ઉપયોગ વીજળી ઉત્પન્ન કરવા બગલા તરીકે પણ થાય છે. ખાણકામની મૂલ્ય સાંકળમાં ઊર્જાના ઉપયોગના પુરવઠા અને નિયંત્રણ કરવા અમે હેઠવાસ શિરોલંબમાં (downstream vertical) આગળનું એકીકરણ કરવામાં વ્યસ્ત છીએ. અમારું હાલનું થર્મલ પાવર સ્ટેશન કચ્છના લખપત તાલુકાના નાની છેર ખાતે આવેલ છે જે ૨૦૦૫થી કાર્યરત છે.

જેમ જેમ ભારત વીજળી ડીકાર્બોનાઈઝ (Decarbonise) કરે છે, અમે પરંપરાગત અને નવીનીકરણીય સ્ત્રોતોનું ઇષ્ટતમ ઊર્જા મિશ્રણ પ્રાપ્ત કરવામાં રાષ્ટ્રને મદદ કરી રહ્યા છીએ.

ત્રણેય સંયંત્રોમાંથી ઉત્પન્ન થતી નવીનીકરણીય ઊર્જા વિવિધ ઉદ્યોગોને પૂરી પાડવામાં આવે છે અને આપણી પોતાની ખાણકામ કામગીરીમાં આંતરિક રીતે પણ ઉપયોગમાં લેવાય છે. વધુમાં, અમે અમારા થર્મલ સંયંત્રો વધુ સારી કાર્યક્ષમતા અને નફાકારકતા હાંસલ કરી શકે તે માટે તેનું રૂપાંતર (transformation) કરવાની પ્રક્રિયામાં છીએ.

**૭૧૦.૪૬**

મિલિયન યુનિટ્સ

નાણાકીય વર્ષ ૨૦૨૧

**૯૨૨.૯૯**

મિલિયન યુનિટ્સ

નાણાકીય વર્ષ ૨૦૨૨

**૧,૧૪૧.૪૮**

મિલિયન યુનિટ્સ

નાણાકીય વર્ષ ૨૦૨૩

ઊર્જા ઉત્પાદનમાં વર્ષોવર્ષ વધારો



અમારો વૈવિધ્યસભર પોર્ટફોલિયો



થર્મલ ઊર્જા

૨X૧૨૫  
મેગાવોટ

અકીમોટા થર્મલ  
પાવર સ્ટેશન

અકીમોટા થર્મલ પાવર સ્ટેશન માર્ચ, 200૫થી કાર્યરત, કચ્છમાં લખપત તાલુકામાં નાની છેર ખાતે સ્થિત 2X૧૨૫ મેગા વોટનું અકીમોટા થર્મલ પાવર સ્ટેશન (ATPS) ઊર્જા ઉત્પાદન માટે આત્યાધુનિક DDCS ટેકનોલોજી પર ચાલે છે. આ ઊર્જા સંચયત્રને ઈંધણ તરીકે લિગ્નાઈટ, માતાનો મઢ અને ઉમરસર ખાતેથી જયારે પાણી, ૧.૪ કિ.મી દરિયાઈ પાણીના સેવન (intake) ચેનલનો ઉપયોગ કરીને કોરી ક્ષેત્રમાંથી પૂરું પાડવામાં આવે છે.



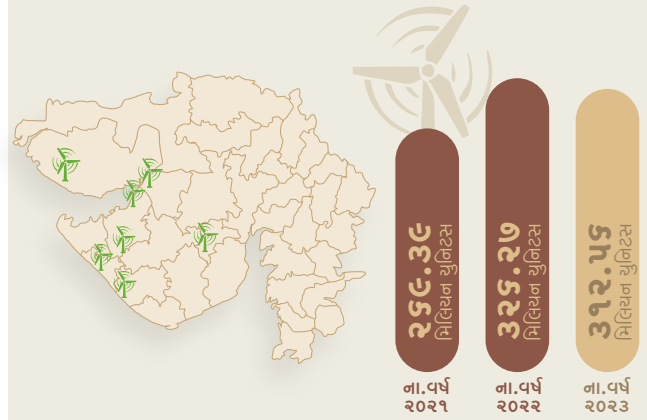
ઊર્જા ઉત્પાદનમાં વર્ષોવર્ષ વધારો



પવન ઊર્જા

૨૦૦.૯ મેગાવોટ  
પવન ઊર્જા

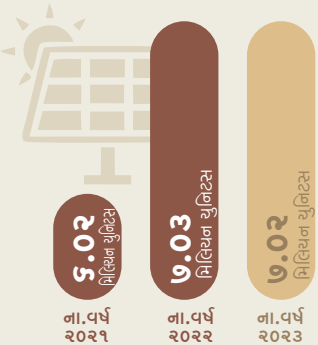
સ્વચ્છ ઊર્જાના ઉત્પાદનના વ્યવસાયમાં જોડાવાના ઉદ્દેશ્ય સાથે પવન દ્વારા અને તેને વીજળીમાં રૂપાંતરિત કરીને, કચ્છ, પોરબંદર, દેવભૂમિ દ્વારકા, જામનગર, રાજકોટ અને ભાવનગર ખાતે 200.૯ મેગાવોટના સંચયત્રોના સ્થાપન દ્વારા કંપની પવન ઊર્જા ઉત્પન્ન કરે છે.



સૌર ઊર્જા

૫ મેગાવોટ  
સૌર ઊર્જા

નવીનીકરણીય ઊર્જામાં પગરણ કરવાના અને ચોખ્ખા શૂન્ય ઉત્સર્જન કરવાના તેના પ્રયાસમાં, કંપનીએ 20૧૧માં પાનાન્ધો લિગ્નાઈટ ખાણ, કચ્છના ખાણકામ થઈ ગયા બાદ પુનઃપ્રાપ્ત થયેલી જમીન પર ૫ મેગાવોટ સૌર ઊર્જા યોજના શરૂ કરી અને સ્થાપિત કરી.





# એમએસએમઈ(MSME)ની વૃદ્ધિ અને આર્થિક ઉત્કર્ષને પ્રોત્સાહન

અમારી પાસે સમગ્ર ક્ષેત્રોમાં પ્રસરેલા વૈવિધ્યસભર ગ્રાહક આધાર છે જેમાં નાની અને મધ્યમ કદની કંપનીઓનો સમાવેશ થાય છે. અમારો ઉદ્દેશ્ય એમએસએમઈને ટેકો આપનો કે જે સસ્તુ ઇંધણ શોધી રહ્યા છે, લિઝાઈટ ઉત્પાદનને સુદૃઢ કરવાનો, અને તેમના વૃદ્ધિ અને વિકાસને પ્રોત્સાહન આપવા માટે વિભાગીકરણમાં સુધારો કરવાનો છે.

અમે કાપડ, રસાયણો અને સિરામિકના અમારા MSME ગ્રાહકોને મહત્વ આપીએ છીએ. તેમની સારી રીતે સેવા કરવા માટે, અમે લિઝાઈટના ઉત્પાદનની કક્ષા વધુ ઊંચી લઈ જઈ અને તેના હાલના વાર્ષિક ૮.૫ મિલિયન ટનથી વધારી નાણાકીય વર્ષ ૨૦૨૪ માં વાર્ષિક ૧૦ મિલિયન ટન કરવાની યોજના બનાવીએ છીએ.

આ સાથે, અમે સતત વધતા માંગ-પુરવઠાના ગાળાને લઘુત્તમ અને ઊર્જાની વધતી જતી જરૂરિયાતને પૂરી કરી રહ્યા છીએ. MSMEs મોટા ઉદ્યોગો માટે પૂરક અને દેશના સામાજિક-આર્થિક વિકાસ માટે મોટો ફાળો આપે છે.

## ગ્રાહકના વિભાગીકરણમાં સુધારો

અગાઉ ગ્રાહકોનું વિભાજન ગ્રાહકની લિઝાઈટ ઉપાડવાની ક્ષમતા પર આધારિત હતું. નાના સાહસો દ્વારા કોલસાનો ઉપયોગ ઉત્પાદન પ્રવૃત્તિમાં બળતણ તરીકે કરવામાં આવતો હોવાથી સુધારેલા ગ્રાહક વિભાગીકરણમાં અમે MSMEsની નાણાકીય ક્ષમતા ધ્યાનમાં લઈ રહ્યા છીએ. ગ્રાહકોનું વિભાગીકરણ વ્યવસાય એકમોના MSME હેસિયત (status) આધારિત હશે.

નવી વિભાગીકરણ નીતિ MSMEની વૃદ્ધિ અને વિકાસને પ્રોત્સાહન આપવાની દિશામાં લક્ષિત છે. તે ગ્રાહકોના સંતોષને સુનિશ્ચિત કરવામાં અને લાંબા-ગાળામાં નફાકારકતા અને ટકાઉપણાને ટેકો આપી આત્મનિર્ભર ભારતની દૂરંદેશી દ્રષ્ટિ પ્રાપ્ત કરવામાં મદદ કરશે.



# અમારા બિન-લિગ્નાઈટ વ્યવસાયને મજબૂત બનાવવો

વ્યાપારી કામગીરીમાંથી જોખમ દૂર કરવાના અમારા વ્યૂહાત્મક અભિગમના ભાગરૂપે બિન-લિગ્નાઈટને પોર્ટફોલિયોને વિસ્તારી, અન્ય ખનિજોમાં અમે અમારી ક્ષમતાઓનું નિર્માણ કરી રહી રહ્યા છીએ. અમારી વ્યૂહરચના બિન-લિગ્નાઈટમાંથી આવકનો હિસ્સો આવકના ૫૦% સુધી વધારી આવકમાં વધારો કરવો, ગ્રાહકોનો આધાર વિસ્તૃત કરવો અને કંપની તરીકે બજાર હિસ્સામાં વધારો કરવો.

જીએમડીસી ખાતે અમે સિલિકા રેતી, ફ્લોસ્પાર, બહુધાતુ અને ચૂનાના પથ્થરોના અમારા બિન-લિગ્નાઈટના પોર્ટફોલિયોમાં વધારો કરવા પર કામ કરી રહ્યા છીએ. અમે આ વિભાગમાંથી કુલ આવકના ૫૦% સુધી આવક વધારવા ઉપર પણ કામ કરી રહ્યા છીએ. આમ કરવાથી અમે એક જ વસ્તુ પર આપણી નિર્ભરતાના જોખમ ને ઘટાડી રહ્યા છીએ. આ પાસા પર શક્યતાના અભ્યાસ માટે કંપનીએ બીસીજી(BCG), વૈશ્વિક સ્તરે પ્રતિષ્ઠિત વ્યૂહાત્મક સલાહકાર પેઢીની નિમણૂક કરી છે



## અન્ય મૂલ્યની તકોનો લાભ લેવો



### બોક્સાઈટ વેચાણ માળખા પર કામ કરવું

આ માળખા દ્વારા, ભારતમાં બોક્સાઈટની વણવપરાયેલ સંભાવિતતાનો વૈવિધ્યસભર ક્ષેત્રમાં નવા માર્ગો પર લાભ ઉઠાવવાની યોજના બનાવીએ છીએ. આના ભાગરૂપે અમે હાલ ૧૧ લાખ ટનનો નોન-પ્લાન્ટ ગ્રેડ બોક્સાઈટના સ્ટોકને ઉપાડવાનું (offload) લક્ષ્ય રાખ્યું છે.



### અન્ય ખનિજોનું ખાણકામ

અમે સિલિકા, બેન્ટોનાઈટ અને બોલ ક્લે જેવા અન્ય ખનિજોનું ખાણકામ કરીએ છીએ અને લાંબા-ગાળાના પુરવઠાને આશ્વસ્ત કરીએ છીએ. અમે સીસું, તાંબુ અને જસતનું સંશોધન અને ખાણકામ કરવાનું પણ આયોજન કરીએ છીએ. અમારી અદ્યતન તકનીક અને સાધનોનો ઉપયોગ કરીને વિશ્વ કક્ષાના મૂલ્યવર્ધિત ઉત્પાદનો નો પુરવઠો અમે ચાલુ રાખીશું.



### સિલિકામાં વૃદ્ધિ વિસ્તારવી

અમે ભરૂચમાં સિલિકા રેતીના વિશાળ જથ્થા અને તેના જેવી જ થાપણોમાંથી લાભ મેળવવાનું લક્ષ્ય રાખ્યું છે. અમે ફ્લોટ પ્લાસ અને સોલર પેનલમાં ઉત્પાદન વૃદ્ધિના નવા વિસ્તારોની ઓળખ કરી રહ્યા છીએ.



### લિગ્નાઈટ શુદ્ધિકરણ સંયંત્રની સ્થાપના

અમે ભાવનગર અને કચ્છ ખાતે બે લિગ્નાઈટ શુદ્ધિકરણ સંયંત્ર સ્થાપી રહ્યા છીએ જેથી મૂલ્યમાં વધારો થાય. આ સંયંત્રની ક્ષમતા થોડા લાખ ટનની રહેશે. આ સંયંત્ર માટેના ટેન્ડરો પહેલેથી જ પ્રક્રિયા હેઠળ છે



### સિમેન્ટ ગ્રેડના ચૂનાના પથ્થરોમાં તકોની ઓળખ કરવી

કચ્છના પાનાદ્યો ભારખંડમ અને લખપત ખાતેના અમારા લિગ્નાઈટ ભૂમિખંડોમાં સિમેન્ટ ગ્રેડ ચૂનાના પથ્થરોનો વિશાળ જથ્થો છે સિમેન્ટ ઉત્પાદકોને ચૂનાના પથ્થરોનો ખાતરીપૂર્વકનો પુરવઠો પૂરો પાડીને સિમેન્ટની વધતી જતી માંગનો અમે લાભ ઉઠાવવાનો લક્ષ્યાંક રાખીએ છીએ અને ભારતમાં મોટે પાયે આંતરમાળખાના વિકાસ અને વધતી જતી સ્થાવર સંપત્તિને ટેકો આપીએ છીએ. અમે સિમેન્ટ ગ્રેડ ચૂનાના પથ્થરોના ઉપયોગ માટે અન્ય તકો પણ ઓળખી રહ્યા છીએ



# ગ્રાહક સાથેના જોડાણનો અનુભવ બહેતર બનાવવો

## MSME ક્ષેત્રને અગ્રતા આપવી

જીએમડીસી ખાતે, અમે ભારતના એમએસએમઈ ક્ષેત્ર દ્વારા, ખાસ કરીને સિરામિક ઉત્પાદકો, ફાઉન્ડ્રીઝ અને કાપડના પ્રોસેસિંગ એકમો તરફથી, લિગ્નાઈટની વધતી જતી માંગ જાણી છે. તેનું નિમ્ન કેલોરીફિક મૂલ્ય હોવા છતાં તેમની ઉત્પાદન પ્રક્રિયામાં બળતણ તરીકે MSMEs લિગ્નાઈટને ઉત્તમ વિકલ્પ માને છે. લિગ્નાઈટ એ આયાતી કોલસા માટે વળતર આપનારા સ્ત્રોત તરીકે પણ સેવા આપે છે. અમે ગુજરાતમાં સમૃદ્ધ MSME ક્ષેત્રની અંદર બજારનો નોંધપાત્ર હિસ્સો મેળવવા અને વધતી તકોનો અને લિગ્નાઈટની વધતી જતી માંગનો લાભ ઉઠાવવાનો ઇરાદો રાખીએ છીએ. અમારા હાલના લિગ્નાઈટના ધંધાને મજબૂત અને તેમાં ઊંડા ઉતરવાનું આ વ્યૂહરચનાનું ધ્યાન કેન્દ્ર છે.

MSMEને ટેકો આપવા અને પ્રોત્સાહિત કરવા માટે અમે વપરાશ ક્ષમતા આધારિત સંશોધિત વર્ગીકરણની રજૂઆત કરી છે. આ ગ્રાહક વિભાગીકરણ એ સુનિશ્ચિત કરે છે કે નાના ગ્રાહકો મોટાની સરખામણીમાં ઓછા ભાવનો લાભ મેળવે. વધુમાં, અમે અમારા હાલના ગ્રાહકોમાં ૬૦૦ થી વધુ નવા ગ્રાહકો ઉમેરીને અમારા ગ્રાહકોનો વિસ્તાર કરી, વ્યવસાયોના સમગ્ર ક્ષેત્રમાં અમારી પહોંચ અને જોડાણ વધાર્યા છે.

## ગ્રાહક જોડાણ સૂચકાંક

ગ્રાહકના સંતોષની ખાતરી કરવી અને અમારા મૂલ્યવાન ગ્રાહકો સાથેના સંબંધો મજબૂત કરવા અમારા માટે અત્યંત મહત્વના છે. આ હાંસલ કરવા માટે, અમે ગ્રાહક જોડાણ સૂચકાંક (CEI) અમલમાં મૂક્યો છે. CEI રેટિંગ ૧ સ્ટારથી ૫ સ્ટાર સુધીનું હોય છે, જે છેલ્લા છ ફાળવણી ચક્ર દરમિયાન બુકિંગ ગ્રાહકોના વર્તનને પ્રતિબિંબિત કરે છે.

લિગ્નાઈટ ફાળવણી હવે આ CEI રેટિંગના આધારે હાથ ધરવામાં આવે છે, ઉચ્ચ જોડાણ ધરાવતા ગ્રાહકો (૫-સ્ટાર) સ્ટારને પ્રોત્સાહન આપવા, ઓછા જોડાણ ધરાવતા ગ્રાહકો (૨- સ્ટાર)માંથી બચેલા જથ્થામાંથી વધારવાની ફાળવણી કરવામાં આવે છે. આ અભિગમમાં અનુકરણીય જોડાણ સ્તરવાળા ગ્રાહકોને પુરસ્કૃત કરતાં, ગ્રાહકોના બુકિંગ પ્રદર્શનમાં સુધારો નોંધાયો છે.

CEI આધારિત ફાળવણી પ્રણાલીનો અમલ કરીને અમારા માસિક સરેરાશ બુકિંગમાં ૪૦,૦૦૦ મે ટનના સુધારા દ્વારા નોંધપાત્ર વધારો જોવા મળ્યો છે. જેણે ₹૧૭.૪ કરોડની આવક વૃદ્ધિમાં ફાળો આપ્યો છે. દર મહિને ૨૫૦ થી વધુ ગ્રાહકોને CEI પ્રોગ્રામથી જીએમડીસી સાથે તેમના ઉચ્ચ જોડાણ માટેના પુરસ્કાર તરીકે વધારાની ફાળવણી મેળવી.



## વિભેદક ભાવો અને ફાળવણી

ઉચ્ચ માંગના સમયગાળા દરમિયાન ફાળવણીને ઈષ્ટતમ કરવા અને નિકાસ-આધારિત ઉદ્યોગને ઈષ્ટતમ જથ્થો સુનિશ્ચિત કરવા, અમે વિવિધ ફાળવણી પદ્ધતિ દાખલ કરી છે. આ પદ્ધતિ હેઠળ, સિરામિક્સ અને કાપડમાં નિકાસ આધારિત ઉદ્યોગો અગ્રતાયુક્ત લિગ્નાઈટની ફાળવણી મેળવે છે, જો કે અન્ય ગ્રાહકોની સરખામણીમાં ઊંચા ભાવે.

## વ્યવસાય મેજ બજારની હોશિયારી

જીએમડીસી ખાતે, અમારો માર્કેટિંગ અને વેચાણ વિભાગ અનુભવી વ્યાવસાયિકો અને નિષ્ણાતોની ટીમનું બનેલું અમારું વ્યવસાય મેજ બનાવે છે, તેનું અમને ગૌરવ છે. વ્યવસાય મેજ વિવિધ ઓનલાઈન અને ખુદ્દા સ્ત્રોતો, બજારની માહિતીનું વિશ્લેષણ, વર્તમાન, પ્રવાહો, વૈશ્વિક ખનિજ કિંમતો, ઐતિહાસિક ડેટા અને બુકિંગના વલણોના આધારે નિયમિતપણે વિશ્લેષણ અહેવાલો તૈયાર કરીએ છીએ. આ અહેવાલો અમૂલ્ય આંતરદ્રષ્ટિ અને ભાવોની



વ્યૂહરચના અને જાળવણી પદ્ધતિ ઉપર ભલામણો પ્રદાન કરે છે, જે અમારી વહીવટી ટીમને ચોક્કસ નિર્ણય લેવામાં સક્ષમ બનાવે છે.

વધુમાં, નાણાકીય વર્ષ દરમિયાન અમારી ટીમે ગ્રાહકોની લિગ્નાઈટની ગુણવત્તા, ગ્રેડ, ખાણ વગેરેની પસંદગી સાથે જરૂરિયાતો સમજવા ૮૦૦ થી વધુ ગ્રાહકોની મુલાકાત લીધી. ગ્રાહકોની મુલાકાતનું ધ્યાન કેન્દ્ર ગ્રાહકોના વાતાવરણ અને કામગીરીની પ્રત્યક્ષ આંતરસૂઝ મેળવી ગ્રાહકના સ્થાનની વ્યક્તિગત મુલાકાતથી, અમે લિગ્નાઈટનો ઉપયોગ કેવી રીતે થઈ રહ્યો છે, ગ્રાહકના ચોક્કસ પડકારો અને જરૂરિયાતો કયા છે તે સમજવા અને તેવા વિસ્તારોને ઓળખવા કે જ્યાં તેઓ વધારાનું મૂલ્ય પ્રદાન કરી શકે. વધુમાં, આવા મુક્ત સંચાર અને સહયોગથી કોઈ પણ ચિંતાઓ અથવા મુદ્દાઓને સંબોધી અને તાત્કાલિક ટેકો પૂરો પાડી શકાય છે. અંતે તો, તે અમને ગ્રાહકોની અપેક્ષાઓ, ગ્રાહકોનો સંતોષ વધારવા અને પરસ્પર લાભદાયી ભાગીદારી બનાવવા અમારી વ્યૂહરચના સાથે સંરેખિત કરવા સક્ષમ બનાવે છે.

### ચૂકવણી ગેટવેની શરૂઆત

ગ્રાહક ચૂકવણીના વ્યવહારોને સુવ્યવસ્થિત કરવા માટે અમે જાળવેલ ખનિજ કોટા બુકિંગ માટે અનુકૂળ ચૂકવણી ગેટવે (payment Gateway)ની શરૂઆત કરી. આ ડિજિટલ ઉકેલ દ્વારા ગ્રાહકોને તેમનું બુકિંગ પૂરું કરવાના સમયમાં નોંધપાત્ર ઘટાડો થયો છે. વધારામાં, ગ્રાહકોની સુવિધા વધારવા અમે ત્રણ વધુ પેમેન્ટ ગેટવે વધારવાની પ્રક્રિયામાં છીએ.

### સમર્પિત ગ્રાહક સંભાળ

અમે ગ્રાહકોનો એકંદર અનુભવ વધારવા અને અસરકારક સંચાર અને સમસ્યાના નિરાકરણની ખાતરી કરવા માટે પ્રતિબદ્ધ છીએ. આની સુવિધા માટે, અમે અમારી લેન્ડલાઈન ઉપરાંત બે સમર્પિત મોબાઈલ હેલ્પલાઈન નંબરો શરૂ કર્યા છે જેથી ગ્રાહકો સરળતાથી અમારા સુધી પહોંચી શકે. વધુમાં, ગ્રાહકો માટે અમે સમર્પિત ઈમેઈલ સરનામું સ્થાપિત કર્યું છે જેથી અમારી માર્કેટિંગ અને વેચાણ ટીમનો સીધો સંપર્ક થઈ શકે

ગ્રાહકોના અનુભવને બહેતર બનાવવાના અમારા ચાલુ પ્રયાસોમાં, જીએમડીસી માર્કેટિંગ અને વેચાણ વિભાગ દ્વારા અમારા ગ્રાહકોની ફરિયાદ નિકાલ પદ્ધતિના ભાગરૂપે ટિકિટિંગ(ticketing) પદ્ધતિનો અમલ શરૂ કર્યો છે. આ કેન્દ્રીય અને વિસ્તૃતભાવે ટિકિટિંગ વિવિધ ચેનલો જેમ કે ઈમેઈલ, ફોન કોલ અને પત્રો દ્વારા મળેલી ગ્રાહકની વિનંતીઓ, પ્રશ્નો, ફરિયાદો અને અન્ય વિધિવત્ અસરકારક રીતે સંચાલન થાય છે. આ પદ્ધતિના ઉપયોગ દ્વારા, અમે ખાતરી કરીએ છીએ કે ગ્રાહકોની ફરિયાદોનો ઝડપથી અને સચોટ રીતે નિકાલ થાય જે ઉન્નત ગ્રાહક સેવામાં પરિણમે. આ પદ્ધતિના કારણે, અમે માસિક ધોરણે ૫૦૦થી વધુ ગ્રાહક વિનંતિઓનું નિરાકરણ કર્યું છે.

નવીનતા અને સુધારણા માટેના સતત પ્રયાસ કરીને, જીએમડીસી ગ્રાહકોને અસાધારણ મૂલ્ય પહોંચાડવા માટે પ્રતિબદ્ધ રહે છે, ગ્રાહકોના સંતોષની ખાતરી કરી અને લિગ્નાઈટ ઉદ્યોગમાં ટકાઉ વૃદ્ધિ તરફ દોરી જાય છે.

### ગ્રાહક નોંધણી માટે જીવંત (online) પ્રવેશદ્વાર (Portal)

ઉન્નત ગ્રાહક સુવિધા અને સુવ્યવસ્થિત કામગીરીના અમારા અનુસંધાનમાં એક મહત્વપૂર્ણ સીમાચિહ્નરૂપ, અમે અમારી અદ્યતન ડિજિટલ નવીનતા, જીવંત ગ્રાહક નોંધણી પ્રવેશદ્વાર પણ રજૂ કર્યું છે. આ વપરાશકાર માટે મૈત્રીપૂર્ણ મંચ ગ્રાહક નોંધણી પ્રક્રિયામાં ક્રાંતિ લાવે છે જે નવા અને વર્તમાન ગ્રાહકો માટે ખામીરહિત અને સુરક્ષિત જીવંત નોંધણીની પરવાનગી આપે છે.

જીવંત ગ્રાહક નોંધણી પ્રવેશદ્વાર કાર્યક્ષમતા વધારવા અને ગ્રાહકના અનુભવ માટે ટેકનોલોજીનો લાભ લેવાની અમારી પ્રતિબદ્ધતાનું પ્રતિનિધિત્વ કરે છે. આ પ્રવેશદ્વાર દ્વારા ગ્રાહકો જીએમડીસી સાથે સરળતાથી નોંધણી કરી શકે, તેમની માહિતી અધ્યયન કરી શકે, બધું જ તેમના ઉપકરણોની સુવિધા દ્વારા સાહજિક ઈન્ટરફેસ (interface) અને દરેક પગલે માર્ગદર્શન મુશ્કેલી- મુક્ત નોંધણી પ્રક્રિયાની ખાતરી કરે છે.

ડિજિટલ નોંધણી પદ્ધતિમાં સંક્રમણ કરીને અમે ભૌતિક કાગળની જરૂરિયાત દૂર કરીએ છીએ, પ્રક્રિયાનો સમય ઘટાડીએ છીએ અને ગ્રાહકની માહિતીની એકી સમયે (real-time) ચકાસણીને સક્ષમ કરીએ છીએ. પ્રવેશદ્વારની સુરક્ષિત દસ્તાવેજ અપલોડ (upload) કરવાની સુવિધા ગ્રાહકોને જરૂરી દસ્તાવેજો ઇલેક્ટ્રોનિક રીતે સુપરત કરવાની છૂટ આપે છે, ડેટાની ચોકસાઈ વધારે છે અને પૂર્વતાની ખાતરી થાય છે

આ ડિજિટલ પરિવર્તન ગ્રાહક કેન્દ્રિત ઉકેલો પ્રદાન કરવા અને અસાધારણ મૂલ્ય વિતરિત કરવાની અમારી વ્યાપક વ્યૂહરચના સાથે સંરેખિત થાય છે. આ પ્રવેશદ્વાર દ્વારા, અમે નાણાકીય વર્ષ 2022-23 દરમિયાન ૮૦૦ થી વધુ ગ્રાહકોને નોંધણી અદ્યતન કરવા સક્ષમ થયા હતા.

જીવંત ગ્રાહક નોંધણી પ્રવેશદ્વારની રજૂઆતનો સકારાત્મક પ્રતિસાદ મળ્યો છે, કારણ કે તે સલામત અને કાર્યક્ષમ નોંધણી પ્રક્રિયા સાથે ગ્રાહકો અને જીએમડીસી વચ્ચેની ક્રિયાપ્રતિક્રિયાઓ સરળ બનાવે છે. અમે આ ટેકનોલોજી દ્વારા રજૂ કરાતી તકોથી ઉત્સાહિત છીએ અને અમે અમારી સેવાઓમાં સતત સુધારો કરી ગ્રાહકોની અપેક્ષાઓ પૂરી કરવા અને તેનાથી પણ વધારે પ્રદાન કરવા પ્રતિબદ્ધ છીએ.

જેમ જેમ આપણે આગળ વધીશું તેમ તેમ, અમે ગ્રાહકોના જોડાણને આગળ વધારવા અને કાર્યકારી શ્રેષ્ઠતા ઝુંબેશ માટે નવી ડિજિટલ ઉકેલોની શોધ કરવાનું ચાલુ રાખીશું. જીવંત ગ્રાહક નોંધણી પ્રવેશદ્વાર અમારા મૂલ્યાંકન ગ્રાહકો માટે ખામીરહિત અનુભવો પેદા કરવા ટેકનોલોજીનો લાભ ઉઠાવવા માટેની અમારી પ્રતિબદ્ધતાનું ઉદાહરણ આપે છે.

### ગુજરાત રાજ્યના NCDP માટે SNA

નવી કોલસાના વિતરણ નીતિ (NCDP)-2009 હેઠળ કોલસાના વિતરણ માટે જીએમડીસી રાજ્ય નોમિનેટ એજન્સી(SNA) તરીકે નિમણૂક ઉદ્યોગ અને કોલસાની પ્રાપ્તિની પ્રક્રિયા માટે કેટલાક લાભો લાવે છે. આ ભૂમિકામાં જીએમડીસી દ્વારા કરવામાં આવેલી મુખ્ય પ્રગતિમાં કોલ ઇન્ડિયા લિમિટેડની પેટાકંપનીઓમાંથી ઉદ્યોગો માટે SNA તરીકે જીએમડીસી દ્વારા કોલસો પ્રાપ્ત કરવા જીવંત નોંધણી પ્રવેશદ્વાર દાખલ (introduced) કર્યું છે, તે નોંધણી પ્રક્રિયાને સુવ્યવસ્થિત કરે છે. કાર્યક્ષમતામાં વધારો કરે છે, પારદર્શિતા અને ઉત્તરદાયિત્વને પ્રોત્સાહન આપે છે, લાભાર્થીઓના પ્રવેશમાર્ગ વિસ્તૃત કરે છે, સમયની બચત અને વધુ સારા સંસાધનોના આયોજનની સુવિધા આપે છે.

# આઈટી (IT) આંતરમાળખાને સુદૃઢ કરવું

જીએમડીસીએ પરિવર્તનશીલ વૃદ્ધિ તરફની તેની સફર મજબૂત બનાવવા માટે, અમે આઈટી વ્યૂહરચનાનો માર્ગ-નકશો તૈયાર કર્યો છે અને સમાંતર રીતે અમારા આંતરમાળખાને મજબૂત બનાવ્યું છે. આ અમારી કાર્યક્ષમતાને ઇષ્ટમ કરવા ઉપરાંત ગ્રાહક કેન્દ્રિત શ્રેણીની જે પહેલો અમલમાં આવી રહી છે તેને પણ સમર્થન આપશે.

નાણાકીય વર્ષ ૨૦૨૨-૨૩માં અમારા પ્રયત્નોનો ઇન્ફોર્મેશન ટેકનોલોજીના ક્ષેત્રમાં ડેટા વધારવા અને આઈટીની સુરક્ષા વધારવા પર ઝોક હતો, જે જીએમડીસીને તેની કામગીરી વધારવામાં અને અમારા સહયોગીઓ અને હિતકારકોને વધુ સારી સેવાઓ પહોંચાડવામાં મદદ કરે અને આ જવાબદારી આગામી વર્ષોમાં પણ આમ જ ચાલુ રહેશે.

અમે ઓન પ્રિમાઈસિસ (On-premises) સર્વરને ખસેડી વધુ સુરક્ષિત સાસ (SaaS) આધારિત માઈક્રોસોફ્ટ ઓફિસ ૩૬૫ને અદ્યતન આવૃત્તિ ઉન્નયન (upgrade) કરવામાં આવ્યું છે જેમાં નવી સુવિધાઓનો સમાવેશ થાય છે એન્ડ પોઈન્ટ (End Point) એન્ટીવાયરસને ક્લાઉડ (cloud) આધારિત એન્ટીવાયરસ અને એક્સઆરડી (XRD) સ્કેનિંગ (Scanning) સુવિધાઓ સહિત ઉન્નયન કરવામાં આવ્યું હતું. હાલની વારસાગત એપ્લિકેશન (application)ને વધુ ઉન્નયન ઓછા કોડ (code), કોડ વગરના ઉકેલથી ઉન્નયન કરવામાં આવી હતી. જ્યારે કર્મચારી પ્રોવિડન્ટ ઇન્ડની એપ્લિકેશનને ઉન્નયન કરવામાં આવી હતી અને ઓન પ્રિમાઈસીસમાંથી ખસેડી સાસ-આધારિત ઉકેલથી બદલી હતી.

ઈઆરપીની એપ્લિકેશનની સુરક્ષા વધારવા વેબ એપ્લિકેશન ફાયર વોલ (WAF) લાગુ કરવામાં આવી હતી. અમે વધુમાં હાલની ફાયર વોલને ઉન્નત કરી

વધુ ક્ષમતા અને સુરક્ષા સુવિધાઓ સાથે ઉન્નયન કરવાનું આયોજન કરી રહ્યાં છીએ.

ઓફર નોંધણી અને ચુકવણી મેળવવા માટે ગ્રાહકોના અનુભવને બહેતર બનાવવા માટે અમે પેમેન્ટ ગેટવે પદ્ધતિ લાગુ કરી છે. અમે સીડીએમએસ (CDMS) જે કોલસા વિતરણ વ્યવસ્થાપન પ્રણાલી રજૂ કરી. આ પદ્ધતિમાં એક પ્રવેશદ્વાર (Portal)નો સમાવેશ થાય છે, જે વિવિધ ઉદ્યોગોને ઈ-વોલેટ સુવિધા દ્વારા કોલસા માટે જીવંત (online) નોંધણી, ખરીદી અને ચુકવણી કરવા એનસીડીપી (NCDP) ધારાની માર્ગદર્શિકા મુજબ સક્ષમ કરે છે. એક મોબાઇલ એપ (App) ગ્રાહક ને ભૂસ્તરશાસ્ત્રીય વાડ(Fence)માં નિર્દિષ્ટસ્થાન પર જ પ્રાપ્ત કરવા સક્ષમ કરે છે. કોલસાની પ્રાપ્તિ પછી એક ઇલેક્ટ્રોનિક બિલ કોલસાની સ્વીકૃતિ તેમજ મળવા (receipt)તરીકે ઉત્પન્ન થાય છે.

અમારી બીએમએસ(BMS)(ઈંટ વ્યવસ્થાપન પદ્ધતિ), ઈંટ ઉત્પાદન ઉદ્યોગો જેને લિગ્નાઈટ જોઈતો હોય તેને જીવંત નોંધણીની સગવડ આપે છે. આ પદ્ધતિ જીવંત નોંધણી, પાન (PAN),(GST) નંબરની ચકાસણી, ઇન્કમટેક્સ અને જીએસટીની ગયા વર્ષની માહિતી, સાદી માટી (clay)માટે રોચલ્ટી અને અન્ય સંબંધિત માહિતી પૂરી પાડે છે.



# પ્રોજેક્ટ શિક્હર

**PROJECT SHIKHAR**  
A STRATEGIC TRANSFORMATION INITIATIVE AT GMDC LTD.

સમગ્ર અસ્કયામતોમાં વૈવિધ્યસભર પોર્ટફોલિયો બનાવવા,  
અને સમગ્ર મૂલ્ય શૃંખલામાં હાજરી વિસ્તારવા તરફ



જીએમડીસીએ પ્રોજેક્ટ શિક્હર સાથે તેની પરિવર્તન યાત્રાને સતત ચાલુ રાખી છે, એક મહત્વાકાંક્ષી પહેલ કે જેણે સમગ્ર ખનિજો અને ઊર્જા અસ્કયામતોમાં વૈવિધ્યસભર પોર્ટફોલિયો બનાવવા માટે ચક્રો ગતિમાન કર્યા છે, જ્યારે સાથે સાથે વ્યૂહાત્મક હેઠવાસ (downstream) એકીકરણ દ્વારા સમગ્ર મૂલ્ય શૃંખલામાં આપણી હાજરી વિસ્તરી રહી છે.

પ્રોજેક્ટ શિક્હરે પહેલેથી અમારા વ્યવસાય લેન્ડસ્કેપમાં ક્રાંતિ લાવી, નોંધપાત્ર ઉત્પન્નકરણો અને વ્યૂહાત્મક માર્ગદર્શન આપ્યા છે. તેના ઝીલાવટપૂર્વક તૈયાર કરાયેલા માર્ગ નક્કશાએ અમારા સમગ્ર વ્યવસાય વિભાગોમાં ગ્રાઉન્ડ બ્રેકિંગ પહેલ અને સુવિધાઓની શ્રેણી માટે માર્ગ મોકળો કર્યો છે.

## વિવિધ જરૂરિયાતો માટે જરૂરિયાત મુજબના (tailor-made) ઉકેલો



અમે સફળતાપૂર્વક ગ્રાહક જોડાણ સૂચકાંકો (CEI) ગ્રાહકના સંતોષને માપવા માટે નિર્ણાયક પદ્ધતિ તરીકે અને જોડાણ મજબૂત કરવાં રજૂ કર્યો છે. આ નવીન અભિગમ ગ્રાહકની સંલગ્નતાની આકારણી કરવાની અને તદ્દનુસાર ગ્રાહકનો અનુભવ વધારવાની અને વધુ કાર્યકારી કાર્યક્ષમતા લાવવાની છૂટ આપે છે.

અમે હાઈ-ગ્રેડ બોક્સાઈટના ભાવનિર્ધારણની વ્યૂહરચના  $Fe_2O_3$  ના પ્રમાણની સરખામણી અને પરિવહન ખર્ચ સાથે આયાતી બોક્સાઈટના આધારે સુધારી છે. આ સુધારેલ ભાવનિર્ધારણનો નમૂનો બજારની ગતિવિધિ સાથે સંરેખિત છે અને ઉદ્યોગમાં સ્પર્ધાત્મકતા વધારે છે.

અમે માત્ર પીજી (PG) અને એનપીજી(NPG) ગ્રેડ ઉપર આધારિત બોક્સાઈટનું વર્ગીકરણ કરવાની જૂની પ્રથામાંથી અસરકારક રીતે પ્રસ્થાન કર્યું છે અને બજારની માંગ સાથે સંરેખિત આઠ અલગ અલગ ગ્રેડનો સમાવેશ કરવાનો એક આધુનિક અભિગમ અપનાવ્યો છે. આનાથી જીએમડીસીને બજારમાં યોગ્ય ભાવ પ્રીમિયમની માંગ કરવામાં મદદ મળી છે.

## ડિજિટલ ક્રાંતિને અપનાવી રહ્યા છે



પ્રોજેક્ટ શિક્હર હેઠળ, ત્રિમાસિક CSAT સર્વેક્ષણો શરૂ કરવા, મજબૂત ગ્રાહક જોડાણ સ્થાપિત કરવા માટે ડિજિટલ અને વિશ્લેષણનો લાભ લેવા, ઓછા દસ્તાવેજો સાથે નોંધણી પ્રક્રિયા કરવી, પેપરલેસ જીવંત નોંધણી કરવી, ઇલેક્ટ્રોનિક માર્ગથી પેમેન્ટ ગેટવે ભાગીદારની મદદ લેવાનું શરૂ કરવું, સરળ જોડાણ માટે UT/UX વેબસાઈટ વધારવી, ઓર્ડર રવાનગીમાં છેલ્લી માહિતી માટે એસએમએસ અને ઈમેલ સંચારનો અમલ, ઓફલાઈન (offline) બિલો બનાવવા 2-3 દિવસના ટર્નઅરાઉન્ડ સમયને બદલે ત્વરિત ઈ-બિલો બનાવવા અને ડિજિટલ ગ્રાહક દ્વારા સુધારેલ ફરિયાદ નિવારણ કરવા સહિત બહુવિધ ગ્રાહક કેન્દ્રિત પહેલનો અમલ કરવામાં આવ્યો છે.

અમે અમારા ખાણકામને ડિજિટલાઈઝ કરવાની યાત્રા શરૂ કરી છે, જે કામગીરીની કાર્યક્ષમતાને ઈષ્ટતમ કરવામાં મૂલ્યવાન અંતર્દ્રષ્ટિમાં પરિણમે છે. ગતિશીલ જીવંત ડેશબોર્ડ (dashboard) મશીનના ઉપયોગનો વાસ્તવિક સમય અને વધુ પડતી નિષ્ક્રિયતા (idling) દર્શાવતા, કામના સ્થળની કાર્યક્ષમતામાં નોંધપાત્ર વધારો થયો છે. વધુમાં, નવીન લેસર આધારિત ઓવરલેન્ડ પાયલોટિંગ સ્કેનિંગ ટેકનોલોજીએ પરંપરાગત કુલ સ્ટેશન યંત્રરચના (mechanism) પર અસંખ્ય ફાયદા દર્શાવ્યા છે અને અમારા ખાણકામ પ્રયાસો અભૂતપૂર્વ ચોકસાઈ અને અસરકારકતાથી કરી ક્રાંતિ લાવી છે. આ પહેલોને વિચારના પુરાવા તરીકે શરૂ કરવામાં આવી છે, જે એકંદર કાર્યક્ષમતા સુધારો કરવા માટે વિસ્તારવામાં આવશે.





ચોમાસામાં લિગ્નાઈટના ઉત્પાદનમાં વધારો કરવાના ઉપાયોના અમલીકરણમાં નોંધપાત્ર પ્રગતિ સાધવામાં આવી છે.

અમે અમારી તમામ ખાણોમાં ઊર્જા કાર્યક્ષમતા લાવવામાં અમલીકરણની દિશામાં પણ પ્રયાસો હાથ ધર્યા છે જેને ઊર્જા વપરાશમાં બચતના સંદર્ભમાં નોંધપાત્ર પરિણામોની ઊપજ આપી છે

જીએમડીસીને તેની વધતી વૃદ્ધિની સફરમાં સક્ષમ બનાવવા માટે, અમે આઈટી અને ડિજિટલ ક્ષમતાઓ ઉમેરી છે જ્યારે સાથે સાથે ડિજિટલી ઉત્પન્ન ક્ષમતાઓને ટેકો આપવા માટે યોગ્ય ડિજિટલ આંતરમાળખું વિકસાવી રહ્યા છીએ. આ માટે અમારી પાસે આગામી પાંચ વર્ષ માટેની આઈટી વ્યૂહરચનાનો માર્ગ નક્કો વિકસાવ્યો છે જે સંસ્થાનું ડિજિટલી રૂપાંતર કરશે અને અમે હાલમાં જે વિકાસના માર્ગે છીએ તેને ટેકો આપવા સજ્જ કરશે.

### ગુણવત્તા શ્રેષ્ઠતામાં વિજેતા થવું



ગુણવત્તા શ્રેષ્ઠતા માટેની અમારી પ્રતિબદ્ધતા અમલી કરેલી શ્રેણીબદ્ધ પહેલો (initiatives) દ્વારા દર્શાવવામાં આવે છે. આમાં અદ્યતન પ્રયોગશાળા સાધનો અને સખત પ્રક્રિયાઓથી સજ્જ વિશિષ્ટ ગુણવત્તા વર્ટિકલ(vertical)ની સ્થાપના તેમજ સિલિકાની માત્રા ઘટાડી ગુણવત્તા સુધારવા બોક્સાઈટના શુદ્ધિકરણની ક્ષેત્ર અજમાયશનો સમાવેશ થાય છે. આ પહેલો તેની સમગ્ર કામગીરી દરમિયાન ગુણવત્તાના ઉચ્ચ ધોરણો જાળવી રાખવા માટે જીએમડીસીના સમર્પણને પ્રતિબિંબિત કરે છે.

### વિલંબિત અને અટકેલા વ્યવસાયો પુનર્જીવિત કરવા



સિલિકા શુદ્ધિકરણ સંયંત્રની પીટહેડ (pithead) ખાતે સ્થાપના માટે અમે રસની અભિવ્યક્તિ(EOI)ની પ્રક્રિયા માટેની પહેલ સફળતાપૂર્વક શરૂ કરી, જેમાં દસથી વધુ સંભવિત હિતકારકોએ કોલ દ્વારા નોંધપાત્ર રસ દાખવ્યો. હાલમાં દરખાસ્ત માટેની વિનંતી શરૂ કરવાની પ્રક્રિયામાં છે. વધુમાં, લાંબા-ગાળાના પુરવઠા કરાર માળખાથી સિલિકાના સતત ઉપાડની ખાતરી થશે, બજારમાં આપણા પદચિહ્ન વધુ વધારાશે.

અમે વ્યૂહાત્મક રીતે કડીપાણીના ફ્લોરસ્પાર પ્રોસેસિંગ સંયંત્ર પુનર્જીવિત કરવા અને તેની વૃદ્ધિની સંભાવનાઓને પુનઃસ્થાપિત કરવાના પગલાંનું અમલીકરણ કરવા પર કેન્દ્રિત છીએ. યોજના વહીવટ સમિતિ (PMC)ની ભલામણોની પ્રાપ્તિની પ્રક્રિયા શરૂ કરી હતી અને અમે વિખ્યાત એજન્સીઓ દ્વારા વિગતવાર યોજના અહેવાલ સાથે સુધારેલ ખાણ આયોજન પ્રવૃત્તિ સફળતાપૂર્વક કરી હતી. વધુમાં, ફ્લોરસ્પાર માટે સર્વગ્રાહી ગો-ટુ-માર્કેટ વ્યૂહરચના પર ધ્યાન કેન્દ્રિત કર્યું છે, જેમાં ઉત્પાદન વર્ગીકરણ, ગ્રાહક લક્ષ્યીકરણ અને ભાવનિર્ધારણ વ્યૂહરચનાઓ પર ભાર મુકાયો છે. અમારી ક્ષમતાઓને વધારવા માટે અમે સક્રિય રીતે ઓપરેટરો અને નિષ્ણાતોની ભાગીદારી કરી રહ્યા છીએ જેથી કાર્યક્ષેત્રોમાં સફળતા મળે.

બજારની આકારણી અને ચકાસણી કરાયેલ TEFR અહેવાલ દ્વારા સમર્થિત અમારી મેંગેનીઝ અસ્કચામતોને કાર્યરત કરવાની એક આકર્ષક તક તરીકે ઓળખ કરી છે. મેંગેનીઝના ટોચના ઓપરેટરો/ભાગીદારો અને અનુભવી ખેલાડીઓ અને ભૂગર્ભ ખાણકામ ક્ષેત્રો સહિત બહુવિધ વર્કસ્ટ્રીમ (work streams) શરૂ કરવામાં આવ્યા છે. વધુમાં, મેંગેનીઝ બજારમાં જીએમડીસીની સંભવિતતાનું વિસ્તરણ કરવા સાલાપાડા અનામત માટે સંશોધન અને અભ્યાસ શરૂ કરવામાં આવ્યો છે.



## વ્યૂહાત્મક નવી વ્યવસાય તક



અંબાજી તાંબા યોજનાની કામગીરી શરૂ થઈ ગઈ છે અને હેઠવાસ (downstream) પ્રક્રિયા, ઓર (ore) ઘનતા સહિત ધ્યાન કેન્દ્રિત કરવાના મુખ્ય ક્ષેત્રો તરીકે ઓળખવામાં આવ્યા છે. તાંબાની નોંધપાત્ર અસ્કયામતો, અનામતો ગ્રેડની દ્રષ્ટિએ વિશ્વના ટોચના સ્થાને હોવાથી અમે આકર્ષક તાંબા બજારમાં મૂડી બનાવવાનું લક્ષ્ય રાખીએ છીએ. સખત વ્યવસાયિક (case) આકારણીઓ દ્વારા તે નિશ્ચિત કરવામાં આવ્યું છે કે તાંબામાં ખાણકામ અને કેન્દ્રિત થયું આકર્ષક મૂલ્ય શૂંખલાની તક આપે છે. લક્ષિત વિસ્તારમાં અધતન અભ્યાસ અને સંશોધન ચાલી રહ્યું છે અને અંબાજી અસ્કયામતો માટે સંભવિત ઓપરેટરો અને ભાગીદારોની ઓળખ કરવામાં આવી છે.

એક અબજ ટનથી વધુના ચૂનાના પથ્થરોના વિપુલ ભંડારનો લાભ લેવા, સિમેન્ટના ઉત્પાદન માટે લાંબા ગાળાનો વ્યવસાય સ્થાપિત કરવા વ્યૂહાત્મક રીતે ધ્યાન કેન્દ્રિત કર્યું છે. લખપતની ખાણ માટે ખાણકામ ટેન્ડરો બહાર પાડવા અને રસની અભિવ્યક્તિ સહિત કાર્ય પ્રવાહો સક્રિય કરવામાં આવ્યા છે. ચૂનાના પથ્થરોની અનામતોની અપાર સંભાવિતતાને મૂડીઠૂત કરીને અને સફળતાપૂર્વક સિમેન્ટ ઉત્પાદન સાહસ સ્થાપિત કરવાનું લક્ષ્ય છે. આગળ જતાં, ભાગીદારીના મોડલો અને ભાગીદારોની પ્રાથમિકતાનું મૂલ્યાંકન કરવું તેમજ ઉપાડ માટે વ્યૂહરચના તૈયાર કરવી અને ખાલી કરવાના માળખાને અંતિમ સ્વરૂપ આપવા પર ધ્યાન કેન્દ્રિત રહેશે.

## સંસ્થામાં ક્ષમતા વૃદ્ધિ



બેન્ડવિડ્થ ક્ષમતા વધારવામાં આવી છે, જ્યારે અમે સોફ્ટવેર દ્વારા વ્યાખ્યાયિત વિશાળ વિસ્તાર નેટવર્કથી દરેક યોજના પર બેન્ડવિડ્થની ક્ષમતાઓમાં નોંધપાત્ર ઉમેરો કરી ઉપયોગમાં લીધી. ઉત્તર બેન્ડવિડ્થ જાળવણી દ્વારા સક્ષમ થઈ ડિજિટલાઈઝેશનની પહેલને અસરકારક રીતે ગોઠવવામાં આનાથી મદદ મળી.

પોતાને દોષિત માલવેરથી અને ભવિષ્યમાં રેન્સમવેરના હુમલાથી બચવા માટે સંસ્થામાં મજબૂત સાયબર સુરક્ષા સંસ્કૃતિ કેળવવા માટે જીએમડીસી વ્યાપક સાયબર સુરક્ષા વ્યૂહરચના વિકસાવવાની તૈયારીમાં છે. આ પહેલો ઉપરાંત, કંપની ખર્ચ બચાવવા માટે લાયસન્સનો વિવેકપૂર્ણ ઉપયોગ કરવાની પદ્ધતિ અને અમારી સોફ્ટવેર અસકયામતોનો અસરકારક રીતે વહીવટ કરવા અમે આઈટી સંહિતા પણ વિકસાવી છે.

આ પહેલો જીએમડીસીના સમગ્ર વૈવિધ્યસભર પોર્ટફોલિયોમાં નવીનતા, ટકાઉપણું અને તકોને મહત્તમ કરવાની મજબૂત પ્રતિબદ્ધતા દર્શાવે છે.



# જોખમ વ્યવસ્થાપન નીતિનો વિકાસ અને અમલીકરણ

જીએમડીસીએ ખાણકામ અને ઊર્જા પ્રવૃત્તિઓની કામગીરી જેમાં તે રોકાયેલ છે તેના વિવિધ જોખમોને સંબોધવા માટે જોખમ વ્યવસ્થાપન નીતિઓ અને પ્રથાઓ અમલમાં મૂકી છે. અમારી પાસે વિવિધ કામગીરીઓમાંથી ઉદ્ભવતા જોખમને ઘટાડવા અને અટકાવવા માટે વિવિધ કામગીરીઓ માટે પ્રમાણભૂત કામગીરીની પ્રક્રિયા છે

ટકાઉ વૃદ્ધિ જાળવી રાખવા અને કંપનીના લક્ષ્યો પરિપૂર્ણ કરવા માટે, અમે માનીએ છીએ કે જોખમનું સંચાલન કરવું આવશ્યક છે. હિતધારકોને જોખમ-પુરસ્કાર પસંદગીઓ અનુસાર, કંપનીની દૂરંદેશી દ્રષ્ટિ અને ધ્યેય હાંસલ કરવા અમે જોખમના અસરકારક અને કાર્યક્ષમ સંચાલન માટે પ્રતિબદ્ધ છીએ

જોખમ વ્યવસ્થાપન અમને મૂલ્યનું રક્ષણ અને સર્જવામાં મદદ કરે છે, અને અમારા હેતુ અને વ્યૂહાત્મક ઉદ્દેશો હાંસલ કરવામાં કેન્દ્ર સ્થાને છે. અમારા તમામ કાર્યરત વ્યવસાયોમાં જોખમ વ્યવસ્થાપન પદ્ધતિ અને પ્રક્રિયાઓ સ્થિત છે.

અમારી જોખમ વ્યવસ્થાપન પ્રક્રિયાઓ નીચેના પરિમાણોની આસપાસ ઘૂમે છે.



જોખમ  
ઓળખ



જોખમ  
વિશ્લેષણ



જોખમ  
મૂલ્યાંકન



જોખમ  
ઉપચાર

દરેક વિભાગ એકંદર જોખમ વ્યવસ્થાપન માળખાની અંદર જોખમ વ્યવસ્થાપન તરફ વિશ્લેષણાત્મક અભિગમ અપનાવે છે. કંપનીએ જોખમ વ્યવસ્થાપન સમિતિ પણ ઊભી કરી છે.

તમામ કાર્યકારી જોખમો કંપનીની વ્યવસ્થાપન પ્રક્રિયા અનુસાર ઓળખવામાં આવે છે, વિશ્લેષણ કરવામાં આવે છે, નિયંત્રિત કરવામાં આવે છે અને હળવા કરવામાં આવે છે. મૂલ્યાંકિત જોખમોનું નિયંત્રણ અને શમન સ્પષ્ટ રીતે વ્યાખ્યાયિત જોખમ નીતિઓ અને જવાબદારીઓનો ઉપયોગ કરીને તમામ સંસ્થાકીય સ્તરો પર થાય છે. કંપનીના સ્વાસ્થ્ય, સલામતી, સુરક્ષા, પર્યાવરણ, કાનૂની બાબતો, અનુપાલન, માનવ સંસાધનો અને ટકાઉપણાને લગતા સહિત કંપનીના નિર્દેશો દ્વારા કંપનીને આયોજિત ઉદ્દેશ્યો પૂર્ણ કરવાની ખાત્રી કરવા જોખમો કેન્દ્રિય રીતે સંચાલિત થાય છે

## નિયામક મંડળની સમિતિ

કંપની ધારા, ૨૦૧૩ અને લિસ્ટિંગ રેગ્યુલેશન્સની જોગવાઈઓ હેઠળ જરૂરી ઓડિટ સમિતિ, સ્ટેકહોલ્ડરો સંબંધોની સમિતિ, નોમિનેશન અને મહેનતાણા સમિતિ, સીએસઆર સમિતિ અને જોખમ વ્યવસ્થાપન સમિતિની નિયામક મંડળે રચના કરી છે

## જોખમ વ્યવસ્થાપન સમિતિ

લિસ્ટિંગ રેગ્યુલેશન્સ મુજબ, કંપની ૩૧મી માર્ચ, ૨૦૧૩ના રોજ નીચેના નિયામકો, સભ્યો તરીકે ધરાવતી જોખમ વ્યવસ્થાપન સમિતિની રચના કરી છે.

અ.નં.	નિયામકનું નામ	કક્ષા
૧	શ્રી રૂપંત સિંઘ, આઈ.એ.એસ	કારોબારી નિયામક/પ્રયોજક નિયામક/અધ્યક્ષ
૨	શ્રી નીતિન શુક્લ	બિન-કારોબારી નિયામક/સ્વતંત્ર નિયામક/સભ્ય
૩	શ્રી એસ.બી. ડાંગાયચ	બિન-કારોબારી નિયામક/સ્વતંત્ર નિયામક/સભ્ય

જોખમ વ્યવસ્થાપન સમિતિએ સેબી લિસ્ટિંગ રેગ્યુલેશન્સ હેઠળની જોગવાઈઓ મુજબ ભૂમિકા ભજવવાની હોય છે.

સમીક્ષા હેઠળના સમયગાળા દરમિયાન, જોખમ વ્યવસ્થાપન સમિતિની બે બેઠકો ૦૫.૦૨.૨૦૨૩ અને ૨૭.૦૩.૨૦૨૩ના રોજ મળી હતી.

## જોખમો અને પ્રશ્નો

ખાણકામ ઉદ્યોગ કામદાર સુરક્ષાના પ્રશ્નો સાથે હંમેશા જોખમી રહ્યો છે, જે પડકારોના માત્ર એક ભાગનું પ્રતિનિધિત્વ કરે છે. વધુને વધુ કડક રેગ્યુલેશન્સ, ટેકનોલોજી ઉપર નિર્ભરતા, કાચામાલની અસંગત માંગ અને વસ્તુઓના (Commodity) ઊંચા ભાવ ખાણકામ કંપની માટે ખૂબ મહત્વની બાબત છે.

વ્યવસાયમાં જોખમ સહજ છે અને વ્યૂહાત્મક ઉદ્દેશ્યોની સિદ્ધિઓ તેમજ વ્યવસ્થાની કામગીરી પર તેની વિવિધ પ્રમાણમાં અસર હોઈ શકે છે. જોખમ વ્યવસ્થાપન આની અસર લઘુત્તમ કરવા શ્રેણીબદ્ધ કરવી પડતી પ્રવૃત્તિઓ છે. વ્યવસાયના ઉદ્દેશ્યો અને વ્યૂહરચનાઓની વ્યાપક સમજ અને બાહ્ય અને આંતરિક પર્યાવરણ આ ઉદ્દેશ્યોને અસર કરે છે, તેના આધારે કંપનીના ઉદ્દેશ્યોની પરિપૂર્ણતા માટે ખતરો પેદા કરી શકે એવા સંભવિત જોખમોની ઓળખ કરવામાં આવે છે.

## જોખમ વ્યવસ્થાપન માળખું

અમારી પાસે સારી રીતે વ્યાખ્યાયિત જોખમ વ્યવસ્થાપન માળખું છે. કંપનીના નિયામક મંડળે જોખમ વ્યવસ્થાપન નીતિ અપનાવી છે. એક જોખમ વ્યવસ્થાપન સમિતિ પણ ઊભી કરવામાં આવી છે. કંપનીની રેખાકૃતિ જોતા એટલે કે ખાણકામ અને ઊર્જા ઉત્પાદન અંગેની કામગીરી, અમારી પાસે વિવિધ કાર્યકારી જોખમોને અનુલક્ષીને અંતર્ગત જોખમ વહીવટ પ્રથાઓ છે. કંપની પાસે વિવિધ ખાણકામના કાર્યોમાં કાર્યપ્રણાલી ઘટાડવા અને વિવિધ કાર્યોમાંથી જોખમ નિવારવા સ્થાપિત ધોરણો મુજબની કાર્ય પ્રક્રિયા છે. અમારે બહારના કોઈ દેવા નથી. આથી, નાણાકીય સ્થિતિને અસર કરે તેવા કોઈ નાણાકીય જોખમ નથી. આપણે મહદ્અંશે કુદરતી સંપત્તિમાં વ્યવહાર કરીએ છીએ આથી સરકારની નીતિ કંપનીની કામગીરીની વ્યૂહરચના ઉપર અસર પાડી શકે. અમારી જોખમ વ્યવસ્થાપનની નીતિ નીચેના પરિણામોની આસપાસ ઘૂમે છે:

અલગથી, નિયામક મંડળ અને આપણી સમિતિઓ આપણો સમય જીએમડીસીના વ્યૂહાત્મક લક્ષ્યાંકોના વિતરણને ટેકો આપવા ઉપર ધ્યાન કેન્દ્રિત કરી રહ્યા છે તેની ખાતરી કરવા અમે અમારી અનુશાસન વ્યવસ્થા પર નવેસરથી નજર નાંખીએ છીએ. આમાં લોકો અને સંસ્કૃતિ પર જોખમ વ્યવસ્થાપન અને સ્થિતિસ્થાપકતા ક્ષમતા પર હિતધારકોના જોડાણ મારફતે અમારા સામાજિક લાઈચન્સ મજબૂત કરવા પર ભાર મૂકવાનો સમાવેશ થાય છે

સૌથી મહત્વનું, 2022 અમારું સતત ચોથું મૃત્યુ-મુક્ત વર્ષ હતું. સમગ્ર 2023 માં અમે દરરોજ અમારી સુરક્ષા સંસ્કૃતિ મજબૂત બનાવવા પર ધ્યાનકેન્દ્રિત કરવાનું ચાલુ રાખ્યું. આ સમગ્ર વ્યવસાય અને તેનાથી આગળની શ્રેષ્ઠ પદ્ધતિઓ ભેગી કરી અમારા જોખમ વ્યવસ્થાપન અને કાર્યને જાણવા અને સુધારવા માટે આયોજન લાવવા વિશે છે.

અમે, અમારા પ્રથમ હરોળના જોખમ મૂલ્યાંકનને અને જટિલ જોખમ વ્યવસ્થાપન કાર્યક્રમને મજબૂત કરવા માટે તેમજ અમારી સલામત ઉત્પાદન પ્રણાલીમાં જીવલેણ જોખમ ઘટાડવા, ઈજાઓ નિવારવા અને અમારી કામગીરીને સ્થિરિકરણ કરવા, 2022ના સલામતી પરિપક્વતા મોડલ મૂલ્યાંકનમાંથી શીખવાનું એકીકૃત કરવાનું ચાલુ રાખીશું.

અમે ગંભીર જોખમ વ્યવસ્થાપન અને સૌથી વધુ અભિદર્શન (exposure) ધરાવતાં સમગ્ર વિસ્તારોના નિવારણ કાર્યક્રમ પર અમારું મજબૂત ધ્યાન કેન્દ્રિત કરી રાખ્યું છે.

નિયામક મંડળને જોખમ વ્યવસ્થાપન સમિતિ અમારા મુખ્ય જોખમો ઉપરની નજરચૂક પૂરી પાડે છે અને ઓડિટ સમિતિ અમારી જોખમ વ્યવસ્થાપન પદ્ધતિની એકંદર અસરકારકતા અને આંતરિક નિયંત્રણો પર નિયમન રાખે છે

જવાબદારીપૂર્વક જોખમ લેવું એ અમારી વ્યૂહરચના પૂરી પાડવાની ચાવી છે જે અમારા ગ્રાહકો, શેરહોલ્ડરો, કર્મચારીઓ અને ભાગીદારો માટે મૂલ્ય પેદા કરે છે

અમારી સ્થિતિસ્થાપકતાને મજબૂત કરવા અને નવી વૃદ્ધિની તકો અને ભાગીદારીઓને શોધવાની વ્યૂહરચનાના કેન્દ્રસ્થાને આબોહવા પરિવર્તન અને ઓછું કાર્બન સંક્રમણ છે.

અમે ગ્રાહકો, સ્પર્ધકો, પુરવઠાકારો, ટેકનોલોજી વિકાસકર્તાઓ, સરકારો અને યુનિવર્સિટીઓ સાથે ઉકેલો શોધવા માટે ભાગીદારી કરીએ છીએ. અમે સ્વાસ્થ્ય અને સલામતીનું, આપણા સમગ્ર પર્યાવરણના પદચિહ્નને હળવા કરવાનું, વૃદ્ધિને ટેકો આપવાનું, અમારા વ્યવસાય અને અમારા ઉત્પાદનોને કાર્બન વગરનું કરવાનું અને ઉત્પાદકતા સુધારવાનું લક્ષ્ય રાખે છે.

## જોખમ વ્યવસ્થાપન માટે અમારો અભિગમ

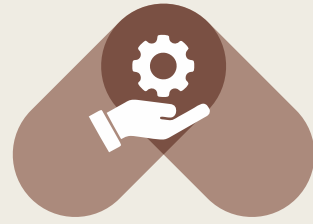
મૂલ્યનું રક્ષણ કરવા અને નિર્માણ કરવા માટે, અમારું લક્ષ્ય જોખમ વ્યવસ્થાપન માટે ચોક્કસ સ્તરે ચોક્કસ લોકો રાખવા.

અમારી વ્યૂહરચના મૂલ્યો અને જોખમોની મનોવૃત્તિ અમારા જોખમ વ્યવસ્થાપન માળખાની માહિતી અને આકાર આપે છે. સંસ્થાના દરેક સ્તરે અમારા વ્યવસાય અને યજમાન સમુદાયો માટે ભયસ્થાનો અને તકોનું અને અમારી પર્યાવરણીય અસરોનું અસરકારક રીતે વ્યવસ્થાપન કરવા અમે જોખમ વ્યવસ્થાપન તેની આસપાસ ગોઠવીએ છીએ.

# સલામતી ગુણાંક માટે પ્રતિબદ્ધ



તે માત્ર એક નિવેદન નથી, તે એક વચન છે જે અમે દરેક ક્રિયા સાથે, દરરોજ, જે અમે આપણે ઉજ્જવળ, સલામત અને વધુ ટકાઉ ભવિષ્ય તરફ કામ કરતી વખતે જાળવી રાખવા માંગીએ છીએ.



ઉચ્ચ સલામતી ગુણાંક માટેની અમારી યાત્રા એક શાશ્વત સુધારાની છે. અમે સખત ઓડિટ કરીએ છીએ, દરેક અનુભવોમાંથી શીખીએ છીએ અને અમારી પ્રથાઓને વિશ્વની શ્રેષ્ઠ પ્રથાઓ સાથે સંરેખિત કરવા માટે અનુકૂલિત કરીએ છીએ. સલામતીના ધોરણો વિકાસાવવા માટે અમારું સમર્પણ શ્રેષ્ઠતા માટેના અમારા અતૂટ પ્રયાસોની સાક્ષી પૂરે છે.

ગુજરાત ખનિજ વિકાસ નિગમ લિ. (GMDC) ખાતે, સલામતી માટેની અમારી પ્રતિબદ્ધતા, અમારી કામગીરી અને મૂલ્યોના પાયાના પથ્થર તરીકે ઉભી છે. તાજેતરમાં, અમારી ચાર બોક્સાઈટ ખાણોને ભારત સરકારની એક નિયમનકારી સંસ્થા ઇન્ડિયન બ્યુરો ઓફ માઈન્સ દ્વારા ૫ તારક રેટિંગ આપવામાં આવ્યું હતું. અમે નાણાકીય ૨૦૨૩ વિશે વિચારીએ છીએ, અમને અમારા કર્મચારીઓ, સમુદાયો અને પર્યાવરણની સુખાકારી ઉપર ધ્યાન કેન્દ્રિત કરતા રહેવામાં આશ્ચાસન મળે છે. ઊંચા સલામતી ગુણાંક જાળવવા માટેની અમારી પ્રતિબદ્ધતા અને શૂન્ય નુકસાન હાંસલ કરવા માટે તમામ સંભવિત પગલાં લેવા, અમારી જવાબદાર ખાણકામ પ્રથાઓ અને ટકાઉવૃદ્ધિ માટેના અમારા સંકલ્પનો પડઘો પાડે છે.

અમારી શ્રેષ્ઠતાની શોધમાં, અમે જાણ્યું કે સલામતી માત્ર અગ્રતા નથી, એક વાટાઘાટ ન કરી શકાય તેવું મૂલ્ય છે, જે અમારી પ્રવૃત્તિઓના દરેક પાસાને માર્ગદર્શન આપે છે. અમારા વ્યાપક સુરક્ષા શિષ્ટચાર અને પહેલોની રચના એવી છે કે દરેક વ્યક્તિ જે જીએમડીસી સાથે સંલગ્ન થાય છે તે ભલે અમારા કર્મચારીઓ, હિતધારકો અથવા અમે જે સમુદાયને સેવા આપીએ છીએ તે હોય-નુકસાન મુક્ત પર્યાવરણની અંદર કરે છે તેવી ખાતરી થાય છે.

અમારા કર્મચારીઓ જીએમડીસીના ધબકારા છે. અમે સમજીએ છીએ કે સલામત કાર્યકારી વાતાવરણ સર્જનાત્મકતા, ઉત્પાદકતા, અને નોકરીના સંતોષને પોષે છે. સતત પ્રશિક્ષણ, ઉચ્ચ કૌશલ્ય અને સલામતી અંગે જાગૃતિ કાર્યક્રમો દ્વારા, અમે અમારા કામમાં રોકાયેલા માણસોને તેમની સલામતીની અને તેમના સહકર્મચારીઓની સલામતીની માલિકી લેવા સશક્ત કરીએ છીએ.

અમારુ ધ્યેય એક સંસ્કૃતિને બનાવવાનો છે, જ્યાં સલામતી સભાન નિર્ણયો લેવા એ બીજો સ્વભાવ બની જાય છે.

સલામતી માટેની પ્રતિબદ્ધતા અમારા પરિસરની બહાર વિસ્તરે છે. અમે જે સમુદાયોમાં કામ કરીએ છીએ તેની સાથે સક્રિયપણે જોડાઈએ છીએ, માત્ર નિયમનકારી ધોરણોની જરૂરિયાત કરતાં નહીં પણ તેથી પણ આગળ વધવા માટે પ્રયત્નશીલ છીએ. પારદર્શક સંચાર ચેનલો જાળવી રાખીને પ્રશ્નોને સંબોધિત કરી અને સંભવિત જોખમો ઘટાડવાના પગલાંનો અમલ કરી, અમે પ્રગતિમાં વિશ્વાસુ, ભાગીદાર બનવાનું લક્ષ્ય રાખીએ છીએ.

સંભવિત જોખમો ઓળખવા માટે અમે આધુનિક સાધનોની શક્તિનો ઉપયોગ કરીએ છીએ અને ઘટનાઓ બને તે પહેલા તેને અટકાવીએ છીએ. અનુમાનિત વિશ્લેષણ માટે અદ્યતન ટેકનોલોજીના અમલીકરણ દ્વારા, અમે અમારી સમગ્ર કામગીરીઓમાં સલામતી વધારવા માટે નવીન શોધો દ્વારા સતત નવી રીતો શોધીએ છીએ.

અમે માનીએ છીએ કે સલામતી માત્ર લોકો વિશે જ નથી; તે પર્યાવરણ વિશે પણ છે. પ્રાકૃતિક સંસાધનોના જવાબદાર રક્ષકો તરીકે અમે પર્યાવરણને અનુકૂળ પ્રથાઓનું પાલન કરીએ છીએ જે આપણા પર્યાવરણીય પદચિહ્નને ઘટાડે છે. સલામતી માટેની અમારી પ્રતિબદ્ધતા નિવસન તંત્ર (ecosystem)ના નાજુક સંતુલનનું રક્ષણ કરવા જળ સંસાધનોનું સંરક્ષણ અને ઉત્સર્જન ઘટાડા સુધી વિસ્તરે છે.

અમે અમારા સલામતી ગુણાંકને વધારવામાં જે પ્રગતિ કરી છે તેની ઉજવણી કરીએ છીએ. તેમ છતાં, અમે જાણીએ છીએ કે અમારી મુસાફરી ચાલુ છે અને અમે સલામતીની સંસ્કૃતિને પ્રોત્સાહન આપવાની અમારી પ્રતિબદ્ધતામાં અડગ રહીએ જે જીએમડીસી અને તેના પ્રભાવના ક્ષેત્રમાં વિસ્તરે છે. અમારા ધ્યેય સરળ છે: સતત ખાતરી કરવા માટે કે દરેક હિતધારકની જીએમડીસી સાથેની ક્રિયાપ્રતિક્રિયા માત્ર ઉત્પાદક અને સમૃદ્ધ જ નહીં પરંતુ, બધાથી ઉપર, સલામત પણ હોય છે.

# પહેલ (Initiatives) અને પુરસ્કારો



દરેક યોજના પર મુખ્ય જોખમોની ઓળખ માટે અને જોખમના સ્તરને વ્યાજબી રીતે જેટલું નીચું લઈ જઈ શકાય કેટલું ઘટાડવા માટેના ઓડિટપાત્ર નિયંત્રણનો અમલ કરવા, એક મજબૂત સલામતી વ્યવસ્થાપન યોજના(SMP) તૈયાર કરવામાં આવે છે. SMP કોલસાની ખાણોમાં રેગ્યુલેશન્સ, 2017 ના નિયમ 108 અને ડીજીએમએસ(DGMS)ના પરિપત્રો મુજબ તૈયાર કરવામાં આવી રહી છે.



જીએમડીસીએ OHSAS:18001 માંથી ISO 45001:2018માં સફળતાપૂર્વક સ્થળાંતર કર્યું છે. જીએમડીસી સક્રિય જોખમ ઓળખ અને જોખમ ઘટાડવા, કર્મચારીઓના એકંદર સ્વાસ્થ્ય અને સુખાકારીમાં સુધારો અને જોખમ ઘટાડવામાં કર્મચારીઓની સક્રિય સમાવેશ પર ધ્યાન કેન્દ્રિત કરી રહ્યું છે.



સુરક્ષા વધારવા ડિજિટલ દરમિયાનગીરી અપનાવવી, જેથી ઉદ્યોગની શ્રેષ્ઠ પ્રથાઓ સાથે આધાર-ચિહ્ન (benchmark) થઈ શકે તે માટે જીએમડીસીએ ડીજીએમએસના પરિપત્રો અનુસાર રાજપારડી લિન્નાઈટ ખાણ ખાતે ઢાળ સ્થિરતા રકાર (SSR) સ્થાપિત કર્યું છે.



ઉચ્ચતમ કાર્યકારી કાર્યક્ષમતા હાંસલ કરવા, શૂન્ય નુકસાન અભિગમને અનુસરીએ છીએ. સંવેદનશીલ કરારબદ્ધ કોમ્પાઉન્ડ (workforce) ને વર્તન- આધારિત સલામતી તાલીમ દ્વારા સલામત પ્રથા (તરફ વાળવા), 12મા રાષ્ટ્રીય સુરક્ષા ભલામણોના સંદર્ભે તેના કરાર આધારિત કાર્યબળને જીએમડીસી નિયમિત આરોગ્ય તપાસની સુવિધાઓ પૂરી પાડે છે.

જીએમડીસી તેની તમામ ખાણોમાં સલામતી ઉપર ખૂબ ભાર મૂકે છે. 200૯થી સૌથી લાંબો અકસ્માત-મુક્ત સમયગાળો (LAFP) અને સૌથી નીચો ઈજા આવર્તન દર પ્રતિ ઉત્પાદન (LIFRO)ની મહત્વપૂર્ણ શ્રેણીઓમાં અમારી ખાણો દ્વારા રાષ્ટ્રીય સલામતી એવોર્ડ (ખાણો) જીતી આ બાબતની સાક્ષી પૂરે છે. આ પ્રતિષ્ઠિત પુરસ્કારો ભારતના માનનીય રાષ્ટ્રપતિ દ્વારા એનાયત કરવામાં આવ્યા હતા.





# સમુદાયોનું સશક્તિકરણ, જીવનને સમૃદ્ધ બનાવવું

અમે સ્થાનિક સમુદાયોને મજબૂત કરીને હકારાત્મક તફાવત લાવવા માટે પ્રતિબદ્ધ છીએ. તે અમારા વ્યવસાયને મૂળભૂત રીતે મજબૂત કરવાની તક આપે છે, જ્યારે સમાજને ફાળો આપી અને સામાજિક, પર્યાવરણીય અને આર્થિક રીતે પ્રભાવિત કરે છે.

જીએમડીસીની કામગીરીનો દષ્ટિકોણ હંમેશા સામાજિક આર્થિક રહ્યો છે. અમે હૃદય અને આત્માવાળી સંસ્થા બનાવવાનો પ્રયાસ કરીએ છીએ. અમારી ખાણકામ કામગીરી ગુજરાત રાજ્યના અવિકસિત વિસ્તારો, અર્થરણ અને આદિવાસી પટ્ટામાં રહી છે. જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટ (જીએમડીસી-જીવીટી), જીએમડીસીની એક પહેલ છે જેનું મુખ્ય મથક અમદાવાદમાં છે અને ગુજરાતના કામગીરીના સમગ્ર સાત જિલ્લાઓમાં કાર્યરત છે, જે અમારા કાર્યરત વિસ્તારોના વિવિધ સમુદાયોના જીવનની ગુણવત્તામાં સુધારો લાવવા વિવિધ સીએસઆર યોજનાઓ ઉપર કામ કરી રહ્યું છે.







ટકાઉ વિકાસની અમારી શોધમાં અને હાંસિયામાં રહેલા સમુદાયના ઉત્થાન માટે અને હકારાત્મક પરિવર્તનને ઉત્પેરિત કરે તેવી દૂરંદેશી દ્રષ્ટિ દ્વારા માર્ગદર્શિત, અમે વ્યૂહાત્મક હસ્તક્ષેપો કે જે પરંપરાગત પરોપકારની મર્યાદા ઓળંગે છે તેને સક્ષમ કરી કાયમી અસર પાડવા માંગીએ છીએ.

જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટના અભિગમના મૂળમાં સહયોગ અને સમુદાય સશક્તિકરણ છે. યોજનાઓના આયોજન અને અમલીકરણમાં સ્થાનિક હિતધારકો, સમુદાયના આગેવાનો અને લાભાર્થીઓને સામેલ કરી, ટ્રસ્ટ ખાતરી કરે છે કે પહેલો સંદર્ભમાં સુસંગત, ટકાઉ અને સ્થાનિક માલિકીને પ્રોત્સાહન આપવા સક્ષમ છે. જીએમડીસી લિમિટેડના સીએસઆર પ્રયાસોની અમલીકરણ શાખા તરીકે, ટ્રસ્ટ એ માન્યતાને મૂર્તિમંત કરે છે કે જવાબદારીભરી વ્યવસાયની પદ્ધતિઓ ટકાઉ વિકાસ, જીવન સમૃદ્ધ બનાવવામાં અને જરૂરિયાતમંદ સમુદાયના ભવિષ્યને ઉજ્જવળ બનાવવામાં દોરી જવામાં સારું બળ બની શકે છે.

તે સ્પષ્ટ લક્ષ્ય સાથે કાર્ય કરે છે: સમુદાયોનું સશક્તિકરણ આજીવિકા વૃદ્ધિ અને સર્વગ્રાહી સામાજિક-આર્થિક વિકાસ માટે યોગદાન આપવું. ટ્રસ્ટ જવાબદાર વ્યવસાય પદ્ધતિઓ

અને જે સમુદાયોમાં અમે કાર્ય કરીએ છીએ, તેની વચ્ચે અમારી પ્રતિબદ્ધતાના સેતુ તરીકે સેવા આપે છે. સારી રીતે રચિત, પરિણામલક્ષી યોજનાઓ દ્વારા, ટ્રસ્ટ સંસાધનો, કુશળતા અને ઊર્જા તાકીદના સામાજિક પડકારોને સંબોધિત કરવામાં નાળા (channel) તરીકે કામ કરે છે.



જીએમડીસી - જીવીટી વિવિધ પહેલોમાં સામેલ છે, દરેક સમુદાયો દ્વારા ચોક્કસ પડકારોનો સામનો કરવા માટે કાળજીપૂર્વક રચાયેલી છે. શિક્ષણ અને સ્વાસ્થ્યસંભાળથી લઈને પર્યાવરણ રક્ષણ અને સાંસ્કૃતિક જાળવણી સુધી, જરૂરિયાતોનો વિશાળ વિસ્તાર આવરી લે છે જે વિકાસ માટે સર્વત્રાહી અને સમાવિષ્ટ અભિગમની ખાતરી આપે છે.

મુખ્ય પહેલોમાંની એક છે “સશક્તિકરણ માટે શિક્ષિત કરો” કાર્યક્રમ, જે સીમાંત પશ્ચાદભૂના બાળકોને શૈક્ષણિક તકો પ્રદાન કરવા પર ધ્યાનકેન્દ્રિત કરે છે. નાણાકીય સહાય, શૈક્ષણિક સામગ્રી અને માર્ગદર્શન પૂરું પાડી, કાર્યક્રમનો હેતુ આંતર- પેઢીની ગરીબી અને ઉછેરના ચક્રને તોડવાનો છે અને વ્યક્તિઓને શિક્ષિત અને કુશળ બનાવવા કે જે સમાજમાં અર્થપૂર્ણ યોગદાન આપી શકે.

સ્વાસ્થ્યસંભાળના મૂળભૂત મહત્વને ઓળખીને જીએમડીસી-જીવીટી મોબાઇલ મેડિકલ એકમો ચલાવે છે જે દૂરસ્ત અને અછતગ્રસ્ત વિસ્તારોમાં સ્વાસ્થ્યસંભાળ સેવાઓ લાવે છે. આ એકમો તબીબી તપાસ, પરામર્શ અને મૂળભૂત સારવાર પૂરી પાડે છે, તે સુનિશ્ચિત કરે છે કે સૌથી નિર્ભળ વ્યક્તિઓને પણ ગુણવત્તાયુક્ત સ્વાસ્થ્યસંભાળનો ઉપયોગ કરવાનો હક્ક મળે છે.

સ્થાનિક સમુદાયના સહયોગથી, ટ્રસ્ટ સાંસ્કૃતિક વારસાને જાળવવા અને તેની ભાવનાને પોષવા માટેની પહેલ હાથ ધરે છે સમુદાય કેન્દ્રોની સ્થાપના,

સાંસ્કૃતિક ઉત્સવો અને શ્રી શ્યામજી કૃષ્ણ વર્માની જેમ સાંસ્કૃતિક વારસાની જાળવણી, સ્થાનિક પરંપરાઓની ઉજવણી જેવી યોજનાઓ ઘડે છે અને સમુદાયના બંધનને મજબૂત કરે છે.

નવીન પદ્ધતિઓ સાથે વનીકરણ જેવી કે મિયાવાડી વાવેતર, બગાડનો વહીવટ અને સ્વચ્છ ઊર્જા અપનાવવી જેવી પહેલો પર ધ્યાનકેન્દ્રિત દ્વારા પર્યાવરણીય ટકાઉપણાની તેની પ્રતિબદ્ધતા સ્પષ્ટ થાય છે. આ પ્રયાસોમાં સમુદાયોને સક્રિયપણે સામેલ કરીને ટ્રસ્ટ માત્ર પર્યાવરણીય પુનઃસ્થાપનામાં જ ફાળો નથી આપતું પણ સમુદાયોને તેમના વાતાવરણના વ્યવસાયકર્તા બનવા માટે સશક્ત બનાવે છે.

અમે જાણીએ છીએ કે ટ્રસ્ટની પહેલોની અસર સંખ્યાત્મક મેટ્રિક્સ (metrics)ની પાર જાય છે. સામાજિક રોકાણ વળતરના સિદ્ધાંતો (SROI) દ્વારા જીએમડીસી- જીવીટી તેની પહેલો દ્વારા પેદા થયેલ સર્વત્રાહી મૂલ્યની માપણી કરે છે અને જાણ કરે છે. ટ્રસ્ટ માત્ર પ્રત્યક્ષ લાભ નહીં, પણ સમુદાયો, અર્થતંત્રો અને ઇકોસિસ્ટમ પરની વ્યાપક પરોક્ષ અસરોને પણ ધ્યાનમાં લે છે.

ટ્રસ્ટ દ્વારા અમારા પ્રયાસો કંપનીની સકારાત્મક સામાજિક પ્રભાવ માટેની અતૂટ પ્રતિબદ્ધતા માટેની ભૂમિકાને રેખાંકિત કરે છે. તેની વ્યૂહાત્મક પહેલોની વિવિધ શ્રેણી દ્વારા, તેનું ઉદાહરણ આપે છે કે કેવી રીતે સીએસઆર પરિવર્તનકારી ફેરફારો માટે ઉત્પ્રેરક બની શકે છે.







## અમારી મુખ્ય પહેલ (INITIATIVES)



ડોક્ટરો અને સહાયક સ્ટાફ સાથે ફરતી તબીબી વાન, જે વિવિધ અંતરિયાળ વિસ્તારોની વારંવાર મુલાકાત લે છે અને તબીબી સંભાળ અને દવાઓ છેક ઘરઆંગણે લાવે છે



વિવિધ વિભાગોને પીવાના પાણીની ઉપલબ્ધતાની ખાતરી કરવા માટે કેટલીક યોજનાઓ હાથ ધરી છે



ગરીબ પરિવારોના બાળકો માટે શાળા બસ સેવાઓ ચલાવવી



શિક્ષણને ઉત્તેજક પ્રવૃત્તિ બનાવવી અને શાળાઓમાં પ્રવૃત્તિ આધારિત ભણવાના ઓરડાઓ બનાવી વિદ્યાર્થીઓને સક્રિય શીખનારાઓમાં ફેરવવા



આરોગ્યપ્રદ શિક્ષણના વાતાવરણનું સર્જન કરવા આંગણવાડીઓની સ્થાપના કરવી



અક્ષય પાત્ર ફાઉન્ડેશન સાથેના સહયોગથી, જીએમડીસી વિદ્યાર્થીઓને મધ્યાહ્ન ભોજન પૂરું પાડવાની સુવિધા આપે છે



સમગ્ર રીતે તેના વિવિધ પ્રોજેક્ટ વિસ્તારોમાં ૧,૬૦૦ થી વધુ વિદ્યાર્થીઓને ફાયદો થયો



વંચિત પરિવારોમાંથી આવતી છોકરીઓને ખાસ શિષ્યવૃત્તિ કાર્યક્રમ દ્વારા ટેકો આપવો

# રોકાણો પર સામાજિક વળતર મહત્તમ કરવું (SROI)

કંપનીની સામાજિક જવાબદારી(CSR)ના ક્ષેત્રમાં અમે ઘણી નવીનતાઓ રજૂ કરી છે અને પરંપરાગત સીમાઓને પાર કરતી સકારાત્મક સામાજિક અસર હાંસલ કરવાનો પ્રયાસ કરીએ છીએ. સમાવેશકારી અને સમાન વિકાસ પ્રતિબદ્ધતાના મૂળમાં છે અમારા સીએસઆરનો હેતુ સામાજિક પરિવર્તનને પ્રોત્સાહન આપવા માટે વ્યૂહાત્મક દરમિયાનગીરીનો ઉપયોગ કરવાનો છે. સામાજિક અસર અને રોકાણ પર સામાજિક વળતર (SROI)ના સિદ્ધાંતોનો ઉપયોગ કરીને, અમે માત્ર હાંસિયામાં રહેલા સમુદાયોની ઉન્નતિ કરવાનો જ પ્રયત્ન નથી કરતા, પરંતુ સમુદાય કેન્દ્રિત વિકાસ માટે એક આદર્શ પણ વિકસાવીએ છીએ.



અમારા સીએસઆર એજન્ડાના હાર્દમાં શિક્ષણને પરિવર્તન માટે ઉત્પ્રેરક બનાવવા સક્ષમ કરવાની અણ પ્રતિબદ્ધતા છે. યોજના ખાતેની વિદ્યાર્થીનીઓને નાણાકીય સહાયની માત્ર ૧,૬૩૩ લાભાર્થીઓનું જ સશક્તિકરણ નથી થયું પણ પ્રગતિની પ્રતિક્રિયાની સાંકળ પણ પ્રજ્વલિત કરી છે. લાભાર્થીઓમાં સંવેદનશીલ અને હાંસિયામાં ધકેલાઈ ગયેલા જૂથોનું ૧૦૦% પ્રતિનિધિત્વ ઘણીવાર જેઓ કિનારે રહી ગયેલા હોય તેનું ઉત્થાન કરવાના યોજનાના લક્ષ્યાંકિત ધ્યાન કેન્દ્રિત (focus) મહત્વ દર્શાવે છે.

આ પહેલની સામાજિક અસર, લીંગ સમાનતા, આર્થિક ગતિશીલતા અને સમુદાય સશક્તિકરણ માટે ગહન સૂચિતાર્થ સાથે માત્ર સંખ્યાઓની પાર વિસ્તરે છે, શિક્ષણમાં રોકાણ દ્વારા, અમે ગરીબીના ચક્રને તોડવા, સામાજિક મૂડીને વિસ્તૃત કરવા અને જાણકાર, સશક્ત નાગરિકોની પેઢીનો ઉછેર કરવા માંગીએ છીએ.

સુલભ સ્વાસ્થ્યસંભાળ માટે અમારી પ્રતિબદ્ધતા, દાખલા તરીકે મોબાઈલ મેડિકલ યુનિટ, વ્યૂહાત્મક સીએસઆર મધ્યસ્થીનો ઉપયોગ સમુદાયોમાં ક્રાંતિ લાવવા માટે કરવાના પ્રયાસો કરે છે. ૩૬,૨૦૦ વ્યક્તિઓને સેવા આપી, જેમાંથી ૯૦% સંવેદનશીલ પૃષ્ઠભૂમિવાળી વ્યક્તિઓને, આ પહેલ પરંપરાગત તબીબી પહેંચને પાર કરે છે. સુધારેલ આરોગ્ય પરિણામો, સ્વાસ્થ્યસંભાળની અસમાનતામાં ઘટાડો અને એકંદર સુખાકારીમાં વધારા માટે ઉત્પ્રેરક બને છે.

આ સ્વાસ્થ્યસંભાળ પહેલનો SROI અનેક ગણો છે. તાત્કાલિક તબીબી રાહત, ઉપરાંત આ યોજના કર્મચારીઓની ઉત્પાદકતા, ઓછી ગેરહાજરી અને જીવનની ગુણવત્તા સુધારવામાં ફાળો આપે છે. તદુપરાંત, આ યોજનાની અસર પેઢીઓ સુધી પ્રસરે છે, કારણ કે તંદુરસ્ત વ્યક્તિઓ તેમના સમુદાયોના સામાજિક આર્થિક ઘાટમાં યોગદાન આપવા વધુ સારી રીતે સ્થિત હોય છે.

અમારી પહેલો ભૌતિક જરૂરિયાતોથી આગળ વિસ્તરે છે. તે જાણે છે, સાંસ્કૃતિક જાળવણી અને સમુદાય સંકલનનું મહત્વ. શ્રી શ્યામજી કૃષ્ણ વર્મા સ્મારકનો લાભ ૭૮,૧૫૫ વ્યક્તિઓ કે જેમાંથી ૮૦% હાંસિયામાં ધકાયેલાઈ ગયેલા જૂથોને મળ્યો છે, જેઓમાં એ નૈતિકતા સમાવિષ્ટ કરે છે. ભૌતિક રચનાની બહાર આ યોજના સમુદાયમાં ઓળખ, ગૌરવ અને વહેંચાયેલ વારસાની ભાવના ઉત્તેજિત કરે છે.

આ સંસ્કૃતિક પુનરુત્થાન સામાજિક ડિવિડન્ડ આપે છે, જે સામાજિક એકતામાં વધારો, સાંસ્કૃતિક ધોવાણમાં ઘટાડો અને ઉન્નત સમુદાય સ્થિતિસ્થાપકતામાં યોગદાન આપે છે. SROI માં માત્ર તાત્કાલિક લાભાર્થીઓ જ સમાવિષ્ટ નથી પણ તે સાથે જોડાયેલ અમૂર્ત, સાંસ્કૃતિક રીતે સમૃદ્ધ સમાજના લાભો.

સમાજની પ્રગતિના મૂળમાં છે આંતરમાળખાની ઉન્નતિ અને અમારી દરમિયાનગીરી આ સમન્વયનું ઉદાહરણ આપે છે. આ અસર આર્થિક વૃદ્ધિ અને સમુદાય વિકાસ માટે ઝુંબેશ કરતા સક્ષમ સશક્ત, શિક્ષિત લોકો દ્વારા



સમાજના ઘાટ દ્વારા ફેલાય છે. આ પહેલોની સામાજિક અસર ભૌતિક આંતરમાળખા કરતા ઘણી વધારે છે, કારણ કે તેઓ ટકાઉ પ્રગતિ માટે સર્વગ્રાહી આધાર તરીકે સેવા આપે છે. વર્ગખંડોનું બાંધકામ, શાળા બસની સુવિધા અને પ્રાર્થનાખંડની સ્થાપના શિક્ષણ માટે વ્યાપક અભિગમનું પ્રતિનિધિત્વ કરે છે, આ SRO સુસ્પષ્ટ છે, સુધારેલ શૈક્ષણિક પરિણામોમાંથી લઈને શાળામાં હાજરીમાં વધારો, સમુદાયના ગૌરવ અને જોડાણને મજબૂત કરે છે.

જીએમડીસી લિમિટેડની પર્યાવરણીય ટકાઉપણા માટેની પ્રતિબદ્ધતા મિયાવાકી વાવેતર કાર્યો દ્વારા મૂર્તિમંત થઈ છે, જે સામાજિક અને પર્યાવરણીય અસરના સંકલ્પનું મૂર્ત સ્વરૂપ છે, 20,000 વૃક્ષોનું વાવેતર માત્ર પર્યાવરણને જ નહીં પરંતુ 33,000 લાભાર્થીઓના જીવનને પણ અસર કરે છે, જેમાંથી 70% હાંસિયામાં રહેલા જૂથો છે. આ પહેલ સીએસઆરની પરિવર્તનશીલ શક્તિને સમાવિષ્ટ કરે છે, કારણ કે તે એકીસાથે પર્યાવરણીય પતન અને સામાજિક-આર્થિક અસમાનતાઓને સંબોધે છે.

SRO બહુપક્ષીય છે જેમાં કાર્બનમાં ઘટાડો, હવાની ગુણવત્તામાં સુધારો અને ઉન્નત પર્યાવરણીય સ્થિતિસ્થાપકતાઓનો સમાવેશ થાય છે સાથોસાથ, આ યોજના સામુદાયિક જોડાણ, કૌશલ્ય વિકાસ અને કુદરતી સંસાધનો પર માલિકીની ભાવનામાં વધારો કરવામાં ફાળો આપે છે.

આંતરમાળખાના વિકાસ માટે અમારી પ્રતિબદ્ધતાના પુરાવા તરીકે માર્ગ પહોળા કરીને, નાળાના બાંધકામ અને ટાવરના સ્થાપન દ્વારા, સામાજિક પ્રભાવ માટે અમારી કંપનીના સ્વપ્નદ્રષ્ટા અભિગમને પ્રતિબિંબિત કરે છે. આ યોજનાઓ માત્ર જોડાણ જ વધારતા નથી, પણ આર્થિક વૃદ્ધિ અને સમુદાય સશક્તિકરણ માટે ઉત્પ્રેરકનું કાર્ય પણ કરે છે SROમાં મુસાફરીનો ઓછો સમય, બજારો

અને સેવાઓ માટે સુલભતા અને ઉન્નત સમુદાય જોડાણનો સમાવેશ થાય છે.

આ આંતરમાળખા યોજનાઓમાં રોકાણ કરી, અમે વધુ સમાવિષ્ટ, જોડાયેલ સમાજ માટેનો પાયો નાંખવામાં મદદ કરી રહ્યા છીએ, જ્યાં હાંસિયામાં ધકેલાયેલી પૃષ્ઠભૂમિની વ્યક્તિઓ આર્થિક-સામાજિક તારાવાણા જોડવામાં સક્રિય રીતે ભાગ લઈ શકે છે.

અમારી સીએસઆર પહેલો માત્ર પરોપકારથી આગળ વધે છે; તેઓ સામાજિક પ્રભાવ માટે વ્યૂહાત્મક અભિગમનું ઉદાહરણ આપે છે. રોકાણ પર સામાજિક વળતરનો ખ્યાલ આ અસરને મૂર્ત અને અમૂર્ત સ્વરૂપમાં પરિણામિત કરે છે અને આ દરમિયાનગીરીઓની પરિવર્તનકારી અસરો દર્શાવે છે.

અમારી પહેલોના SRO સુધારેલ સુખાકારી દ્વારા સ્વાસ્થ્યસંભાળના ખર્ચમાં થયેલ ઘટાડાનો સમાવેશ કરે છે. શૈક્ષણિક વધારાની પ્રાપ્તિ ઉચ્ચ કમાણી સંભવિતતામાં પરિણામે છે, ઉન્નત સામૂહિક સમન્વય સામૂહિક સમસ્યાના નિરાકરણને પ્રોત્સાહન આપે છે અને સુધારેલ પર્યાવરણીય ટકાઉપણું લાંબાગાળાના પર્યાવરણીય ફાયદાની ઉપજ આપે છે.

ઉપસંહારમાં, અમારી સીએસઆર દરમિયાનગીરીઓ પરંપરાગત કોર્પોરેટ પરોપકારને વટાવી સામાજિક અસર અને SROના સિદ્ધાંતોને મૂર્તિમંત કરે છે. આ પહેલોએ માત્ર હાંસિયામાં ધકેલાઈ ગયેલા સમુદાયોનું ઉત્થાન જ નથી કર્યું, ટકાઉ, સમાન પ્રગતિના બીજ વાવ્યા છે. શિક્ષણ, સ્વાસ્થ્યસંભાળ, સાંસ્કૃતિક સંરક્ષણ, આંતરમાળખાનો વિકાસ અને પર્યાવરણીય સંરક્ષણની શક્તિનો ઉપયોગ કરો જીએમડીસી લિમિટેડે જવાબદાર કોર્પોરેટ નાગરિકતાનો દાખલો બેસાડ્યો છે કે કેવી રીતે વ્યૂહાત્મક સીએસઆર દ્વારા ચિહ્નિત સમાજ સશક્તિકરણ, સમાવેશકારી અને કાયમી હકારાત્મક પરિવર્તન કેળવી શકે છે.





## ખાણકામમાં ઉત્કૃષ્ટતા માટે આંતરરાષ્ટ્રીય કેન્દ્ર



ખાણકામ સલામતી અને યાંત્રિક ઉપયોગમાં ઉત્કૃષ્ટતાનું આંતરરાષ્ટ્રીય કેન્દ્ર (iCEM) જીએમડીસી અને ગુજરાત સરકાર દ્વારા ઊભું કરવામાં આવ્યું છે. iCEM ખાણકામ કામગીરીને વધુ કાર્યક્ષમ અને આબોહવા અનુકૂળ બનાવવા તેના પ્રકારમાં શ્રેષ્ઠ તકનીક અને નવીનતાને ઓળખવા અને લાવવા ભારતની અગ્રણી સંસ્થા બનાવવા માંગે છે. નવીનતા પડકારો, આંતરરાષ્ટ્રીય પરિષદો, સંબંધિત તકનીકી સ્ટાર્ટ-અપ્સ (start-ups)માં રોકાણ અને વિશ્વની વાસ્તવિક પરિસ્થિતિમાં તકનીકનું પ્રદર્શન એ કેટલીક મુખ્ય જવાબદારીઓ છે જેને iCEM દ્વારા સંબોધિત કરવાની જરૂર પડશે.

વિશ્વકક્ષાનું ૧૦ એકરમાં સ્થિત પરિસર અને અમદાવાદથી આશરે ૬૦ કિ.મીના અંતરે આવેલું તે બહુવિધ પ્રયોગશાળાઓ, વર્ગખંડો, ચર્ચાખંડો, પુસ્તકાલયો અને અનન્ય ખાણકામ ગેલેરીનું ઘર છે.



## વિશ્વની શ્રેષ્ઠ પ્રથાઓ ખાણકામ ઉદ્યોગને આપવી



ખાણકામ આવશ્યકપણે એક પૃથ્વીને ઘાટ આપવાની (transforming) કામગીરી છે જે વિશાળ માત્રામાં પૃથ્વીને ખોદી કાઢે છે અને અદલબદલ (transpose) અને પાણી અને ઊર્જા વપરાશ સાથે ખૂબ જ ઊંચી ક્રિયા-પ્રતિક્રિયા ધરાવે છે. તે ધ્યાનમાં રાખીને અમે iCEM માટે વ્યૂહાત્મક નિર્દેશન ઘડ્યું છે. આગળ જતાં, તાંત્રિક નવીનતા ક્ષેત્રના વરિષ્ઠ વ્યાવસાયિક શ્રી અનુપમ જલોટેએ iCEMના મુખ્ય વહીવટી અધિકારી (CEO) તરીકે નેતૃત્વ સંભાળ્યું છે. પરંતુ યુનિવર્સિટીમાંથી એમબીએ, તેઓ બહુરાષ્ટ્રીય કંપનીઓમાં CXO સ્તરનું નેતૃત્વ, તકનીકી નવીનતા, વ્યૂહરચના, ઉદ્યોગસાહસિકતા તેમજ સ્ટાર્ટ અપ્સ (start-ups)ને પ્રોત્સાહન આપવાના ક્ષેત્રોમાં ત્રણ દાયકાથી વધુ અનુભવ ધરાવે છે.

અમે વ્યૂહાત્મક દબાણના ચાર ક્ષેત્રોની યોજના બનાવી છે: પૃથ્વી અને પર્યાવરણ માટે કેન્દ્ર, પાણી માટે કેન્દ્ર, ઊર્જા માટે કેન્દ્ર અને કાર્યક્ષમતા વધારવા માટે કેન્દ્ર. અમારી કામગીરી ત્રણ વિશિષ્ટ ક્ષેત્રોના પાયા ઉપર થશે પહેલું, ‘જ્ઞાન’ જ્યાં આપણે શ્રેષ્ઠ-વર્ગની ટેકનોલોજી/વિજ્ઞાન માટે વૈશ્વિક સ્તરે સ્કાઉટ (scout) કરીશું અને તેને માટે સંભવિત ભાગીદારો શોધીશું. બીજું, ‘સંપ્રાપ્તિ’ (incubation) જ્યાં અમે પસંદગી કરેલ ભાગીદારો સાથે ટેકનોલોજીના ખ્યાલ (concept) ની વાસ્તવિક ખાણકામ પરિસ્થિતિઓમાં અજમાયશ કરીશું અને તેમાં જરૂર મુજબ રોકાણ કરીશું. અને અંતે “કૌશલ્ય” આપણે વૈશ્વિક તેમજ રાષ્ટ્રીય શ્રેષ્ઠ-કક્ષાના જ્ઞાન પ્રદાન કરનારાઓ સાથે ભાગીદારી કરી જીએમડીસીની સમગ્ર ટીમના અને સમગ્ર ખાણકામ ઉદ્યોગના કૌશલ્યને ઉચ્ચકક્ષાએ લઈ જઈશું.

ખાણકામની કામગીરીમાં નવીનતાઓનો સમાવેશ કરવાના iCEMના આદેશના ભાગરૂપે, અમે વિઝ્યુઅલ ઇન્ટેલિજન્સ પ્લેટફોર્મથી લઈને, ખાણકામ ઉદ્યોગમાં 4.0 અને ઔદ્યોગિક IoT આધારિત વિશ્વસનીયતા ઉકેલો, AI (એઆઈ)-આધારિત ડિજિટલ ટિવન્સ, મોટા ડેટા-આધારિત ડેશબોર્ડ્સ, ઊર્જા વપરાશમાં ઘટાડા, સંકલિત રિમોટ સેન્સિંગ ઇન્ટેલિજન્સ, બાયોટેક ભૂમિ અને પાણી રેમેડિએશન અને અન્ય બાબતો સાથે ઊર્જા સંગ્રહમાં મુખ્ય (key) ટેકનોલોજીઓની શ્રેણી શોધીશું.





## યોજ્ઞા શૂન્ય (Net-Zero)માં યોગદાન



હવે ભારતને ઓછા-કાર્બન અર્થતંત્ર તરફના તેના સંક્રમણમાં ઊર્જા કાર્યક્ષમતા અને સંસાધન ઇષ્ટતમ કરવાની શ્રેષ્ઠ પ્રથાઓ દ્વારા સમર્થન આપવા પ્રતિબદ્ધ છે. અમારી પોતાની નાની રીતે ભારતને હરિત ઊર્જા રાષ્ટ્ર બનાવવાની દૂરદેશી દ્રષ્ટિને સાકાર કરવામાં ટેકો આપવા અમે સમર્પિત રહીએ છીએ.



ગઢશીશા જૂથની ખાણો  
ટકાઉ વિકાસનો  
અમલ કરે છે

IBM, ખાણ મંત્રાલય દ્વારા  
ગઢશીશા જૂથની ખાણોને ટકાઉ  
વિકાસના માળખા માટેના તેના પ્રયાસો માટે  
**૫-તારક રેટિંગ**  
એનાયત કરવામાં આવ્યું



## ભારતની તેની પર્યાવરણીય સંરક્ષણ યાત્રામાં ભાગીદારી કરવી

એ

### અમારી સ્વચ્છ લિન્નાઈટ ટેકનોલોજી પર મૂડીકરણ

કચ્છ જિલ્લામાં નાની છેર ખાતે અઈમોટા થર્મલ પાવર સ્ટેશન, CFBC બોઈલર પર્યાવરણને અનુકૂળ ટેકનોલોજી પર આધારિત છે. આ પ્લાન્ટ ખાતેની સ્વચ્છ લિન્નાઈટ ટેકનોલોજી, ઊર્જાના ઉત્પાદન દરમિયાન ફ્લુ(gflue) ગેસ ઉત્સર્જનમાં સલ્ફર અને રાખનું પ્રમાણ ઘટાડે છે. વધુમાં, પર્યાવરણના ટકાવવાને પ્રોત્સાહિત કરવા, પ્લાન્ટ સ્થળની આસપાસ ૧૦૦ મીટરનો હરિત પટ્ટો (green belt) સ્થાપવામાં આવ્યો છે.

બી

### નવીનીકરણીય ઊર્જાનો ઉપયોગ

અમે એક દાયકા પહેલા સૌર અને પવન ઊર્જા સંચયો સ્થાપીને નવીનીકરણીય ઊર્જાનો ઉપયોગ કરવાનું સાહસ કર્યું. અમે હવે અમારા ગ્રીનફીલ્ડ (greenfield) નવીનીકરણીય અસક્યામતોનું માપન કરી રહ્યા છીએ.

- અમે કચ્છ, પોરબંદર, દેવભૂમિ ઝારકા, જામનગર, રાજકોટ અને ભાવનગર ના ૨૦૦.૯ મેગાવોટના પવન ચક્કી ટર્બાઇન સ્થાપ્યા.
- કચ્છના પાનાન્ધો લિન્નાઈટ ખાણમાં ખાણકામ થઈ ગયા બાદ પુનઃપ્રાપ્ત કરેલી જમીન પર ૫ મેગાવોટનું સૌર ઊર્જા સંચય સ્થાપિત કરવામાં આવ્યું.
- અમે ૪૩,૦૩,૧૮૪+ મેગાવોટ આવર (MWhr) હરિત ઊર્જા ઉત્પન્ન કરી.

સી

### જૈવવિવિધતાનું રક્ષણ

અમારા પર્યાવરણીય પદચિહ્ન વધુ સુધારવા, અમે નાણાકીય વર્ષ ૨૦૨૩માં ખાણની અંદરની અને તેની રહેણાંક વસાહતોની આસપાસની ૨૧ હેક્ટરથી વધુ જમીનમાં ૫૫,૦૦૦ રોપાઓનું વાવેતર કર્યું.

ડી

### હરિત અને ટકાઉ ભવિષ્યને પ્રોત્સાહન આપવું.

ખાણકામ કંપની હોવાથી, અમે હંમેશા હરિત ઊર્જા અને પર્યાવરણીય જવાબદારીમાં માનીએ છીએ. શૂન્ય-ઉત્સર્જન તરફ અને સ્વચ્છ પર્યાવરણમાં યોગદાન આપવા, અમે અમારી અમદાવાદમાંની કોર્પોરેટ ઓફિસ ખાતે પરંપરાગત વાહનોને બદલીને ૧૪ ઇલેક્ટ્રિક વાહનો ટાપલ કર્યા, જે હરિત ઊર્જા અને ટકાઉ વિકાસને પ્રોત્સાહિત કરવા લક્ષિત હતા. શૂન્ય ઉત્સર્જન સાથે, આ વાહનો પર્યાવરણીય અસર ઘટાડવામાં મદદરૂપ થશે.



# પર્યાવરણીય અને પરિસ્થિતિવિષયક (Ecological) અસરો ધ્યાનમાં રાખવી.

ખાણકામ ઉદ્યોગ એ અણિયાળા બિંદુ પર છે જ્યાં ૨૦૫૦ સુધીમાં ૧.૫° સેન્ટિગ્રેડ આબોહવા પરિવર્તનનું લક્ષ્ય હાંસલ કરવા માટે ટકાઉપણું અને આબોહવા પરિવર્તન ખૂબ મહત્વ ધરાવે છે. ઉદ્યોગ ગ્રીનહાઉસ ગેસ ઉત્સર્જન (GHG)માં ૪-૭ ટકા ફાળો આપે છે. જોકે ખાણકામ ક્ષેત્ર વૈશ્વિક ઉત્સર્જનમાં મહત્વનો ફાળો આપનાર છે, તેમ છતાં ઉદ્યોગોના આર્થિક યોગદાનની તુલનામાં ઉત્સર્જન પદચિહ્ન નાનું છે.

આર્થિક લાભ સાથે ટકાઉ વિકાસ શક્ય બની શકે છે. તેને સામાન્ય રીતે મર્યાદિત કુદરતી સંસાધનોની ગોઠવણીમાં ઓક્સિમોરોન (oxymoron) ગણવામાં આવે છે. ખાણકામની પરંપરાગત પદ્ધતિઓએ મોટાભાગે તેની પર્યાવરણ અને સમુદાયો પરની નકારાત્મક અસરોને અવગણી છે.

ટેકનોલોજીની ઉન્નતિ અને ટકાઉપણાના મુદ્દાઓની વધતી જતી જાગૃતિ સાથે, ખાણકામને કેવી રીતે ટકાઉ બનાવવું એ પ્રશ્ન મોખરે આવ્યો છે. ખાણકામમાં ટકાઉપણું નીચેના પર ધ્યાન કેન્દ્રિત કરે છે:

- પર્યાવરણીય પરિમાણ કુદરતી પર્યાવરણનું ટકાઉપણું અને કુદરતી સંસાધનોની મર્યાદિત ઉપલબ્ધતા પર ધ્યાન કેન્દ્રિત કરે છે.
- સામાજિક પરિમાણ સામાજિક અને સાંસ્કૃતિક ટકાઉપણાની જરૂરિયાત પર ભાર મૂકે છે, જે લાભ વિતરણ, ખાણકામ ખર્ચ અને નિર્ણય લેવાની પ્રક્રિયા સાથે જોડાયેલ છે.
- આર્થિક પરિમાણ જીવનના ધોરણને સમર્થન આપવાના અને આ ધોરણોના આર્થિક ટકાઉપણાના ખર્ચ સાથે સંકળાયેલ છે.

અમારી ઔપચારિક ટકાઉ વિકાસ નીતિ આબોહવા પરિવર્તનના સંદર્ભમાં પર્યાવરણીય પ્રદર્શનમાં સતત સુધારા સાથે ટકાઉ વિકાસના પ્રોત્સાહનની પરિકલ્પના કરે છે. અમે નીચેના માટે પ્રતિબદ્ધ છીએ:

- વિશ્વ-કક્ષાની પર્યાવરણ અનુકૂળ ખાણકામ તકનીકોનો ઉપયોગ
- કુદરતી સંસાધનોનો ઉપયોગ ઘટાડી, પુનઃઉપયોગ, રિસાઈકલિંગ કરી તેનું સંરક્ષણ
- શમનકારી ચોક્કસ પગલાં દ્વારા ખાણકામની અસર લઘુત્તમ કરવી
- મૂળભૂત આંતરમાળખું પૂરું પાડી અને પાણી, સ્વાસ્થ્યસંભાળ, શિક્ષણ, વગેરે સેવાઓનું સંચાલન કરી આવક પેદા કરવાના માર્ગો/કૌશલ્ય વિકાસ અને સમાજને જીવનની સારી ગુણવત્તાની ખાતરી કરાવવી.
- નૈતિક અને પારદર્શક રીતે વ્યવસાય ચલાવવાનો પ્રયત્ન કરવો.

અમે જ્યાં રહીએ અને કામ કરીએ છીએ તે સમુદાયોના પર્યાવરણ પર સકારાત્મક અસર પાડવાના મહત્વને અમે જાણ્યું છે. અમારા તમામ યોજનાના સ્થળો પર, અમે તાજા પાણી અને ઊર્જાનો વપરાશ ઘટાડવા માટેના કાર્યક્રમો, લાગુ પડતા નિયમો મુજબ સ્થાનિક પાણીની ગુણવત્તાની ચકાસણી અને હવાની ગુણવત્તાની ચકાસણી અને ટેમ્પરેચ અમલમાં મૂકીએ છીએ અને ખાણકામ થઈ ગયેલ વિસ્તારને પૂર્વવત કરવા પર કામ કરીએ છીએ. અમે પાછલા બે દાયકાઓથી ખાણકામ થઈ ગયેલ વિસ્તારોમાં મોટાપાયે વાવેતર હાથ ધર્યું છે. લગભગ ૭૬૫ હેક્ટર વિસ્તારને વનીકરણ હેઠળ લાવવામાં આવ્યો છે

અમારી પર્યાવરણ નીતિ જે અમારી સુવિધાઓને સંચાલિત કરે છે તેવા લાગુ પડતા કેન્દ્રીય, રાજ્ય અને સ્થાનિક પર્યાવરણીય કાયદા અને નિયમોનું પાલન કરી અને જ્યારે તેઓ પૂરતા પ્રમાણમાં અમારા મૂલ્યોને સંબોધતા નથી ત્યારે તેનાથી આગળ વધી અમારી પ્રતિબદ્ધતાને રેખાંકિત કરીએ છીએ. અમે માળખાગત પર્યાવરણીય સમીક્ષાઓ અને ઓડિટ અનુપાલનનું મૂલ્યાંકન હાથ ધરીએ છીએ.

અમે અમારી પર્યાવરણ વ્યવસ્થાપન સમિતિ (EMS) ઉપયોગ અમારા પર્યાવરણીય કાર્યક્રમમાં સુસંગતતા પ્રદાન કરવામાં અને અમારા તમામ યોજનાના સ્થળોએ પર્યાવરણીય જાગૃતિ, નવીનતા અને જવાબદારીની સંસ્કૃતિને પ્રોત્સાહિત કરીએ છીએ. EMS કાર્યક્રમ જે ISO-14001 સામે બેન્ચમાર્ક છે તેની નિયમિત સમીક્ષા કરવામાં આવે છે.

અમારા પર્યાવરણ વ્યવસ્થાપનના ભાગરૂપે, અમે અમારા કર્મચારીઓને પર્યાવરણીય મુદ્દાઓ અને પર્યાવરણીય અસરો ઘટાડવા માટેની અમારી પ્રક્રિયાઓ અંગે જાગૃતિ આપે તેની ખાતરી કરવા માટે પ્રતિબદ્ધ છીએ.

ટેકનોલોજીની ઉન્નતિ અને ટકાઉપણાના મુદ્દાઓની વધતી જતી જાગૃતિ સાથે, ખાણકામને કેવી રીતે ટકાઉ બનાવવું એ પ્રશ્ન મોખરે આવ્યો છે ખાણકામમાં ટકાઉપણું નીચેના પર ધ્યાન કેન્દ્રિત કરે છે:

- નવીનીકરણીય ઊર્જાને પ્રોત્સાહન આપવું: અમે અમારા કાર્બન પદચિહ્નને નોંધપાત્ર રીતે ઘટાડવા માટે ૨૦૦.૮ મેગાવોટ પવન ઊર્જા અને ૫ મેગાવોટ સૌર ઊર્જા ઉત્પાદન કરવાની ક્ષમતા સ્થાપિત કરી છે.
- ઊર્જા વપરાશમાં ટકાઉપણું હાંસલ કરવામાં મદદ કરવા માટે અમારા તમામ લિગ્નાઈટ યોજના સ્થળોની ઓફિસો સાથે ૨૦ કિલો વોટની સૌર પેનલ સ્થાપિત કરવામાં આવી છે.
- પરંપરાગત લાઈટોની એલઈડી (LED) દ્વારા બદલી, ઊર્જા કાર્યક્ષમ તારક રેટ ધરાવતાં એસ્કન્ડીશનર અને સ્ટ્રીટલાઈટ સહિત ઊર્જા કાર્યક્ષમતાના પગલાં
- પરંપરાગત વાહનોનું ઈવી (EV)માં પરિવર્તન
- ચોખ્ખી શૂન્ય કાર્બન પગથીનો વિકાસ
- ઊર્જા કાર્યક્ષમ/ભારે EV મશીનરીને ખાણકામ અને પરિવહનના હેતુ માટે કામે લગાડવાનું આયોજન કરવામાં આવ્યું છે.
- ટપક સિંચાઈ પદ્ધતિઓની સ્થાપના, ખાણના ખાડાના પાણીનો પુનઃઉપયોગ સહિતના જળ સંરક્ષણ અને રિસાઈકલિંગ પહેલો.
- કચ્છના શુદ્ધ વિસ્તારો પર ધ્યાનકેન્દ્રિત કરીને વરસાદી પાણીનો સંગ્રહ અને ઈન્ટેક વેલ વી-વાયર ટેકનોલોજી દ્વારા ભૂગર્ભ જળનું કૃત્રિમ રિચાર્જ
- જમીનનું ઘોવાણ ઘટાડવા માટે ઓપરબર્ડનના ઢગલાની જૈવિક પુનઃપ્રાપ્તિ અને તે કાર્બન સીક તરીકે વિકસાવવામાં આવશે.



# રોકાણકાર પૂર્તતાઓ અને કોર્પોરેટ ગવર્નન્સ

જીએમડીસી ખાતે, અમે અમારા મૂલ્યવાન હિતધારકો સાથે પારદર્શક અને અસરકારક સંચાર જાળવવા પર ખૂબ ભાર મૂકીએ છીએ. અમને જણાવતા આનંદ થાય છે કે નાણાકીય વર્ષ 2022-23માં રોકાણકારોની વણઉકેલાયેલી શૂન્ય ફરિયાદો હતી. આ આપણા નિખાલસ સંદેશ વ્યવહાર અને મજબૂત રોકાણકાર-કંપની સંબંધને પ્રોત્સાહન આપવાનું અટલ સમર્પણ વ્યક્ત કરે છે. આ સમગ્ર નાણાકીય વર્ષ દરમિયાન, અમે પારદર્શિતા, જવાબદારી અને રોકાણકારોના સંતોષના ઉચ્ચતમ ધોરણો જાળવવા માટે પ્રતિબદ્ધ રહ્યા છીએ. અમારી સક્રિય રોકાણકાર માહિતી પહેલો, સુવ્યવસ્થિત ફરિયાદ નિરાકરણ પ્રક્રિયાઓ અને સમજદાર નાણાકીય પ્રથાઓએ આ ઉત્કૃષ્ટ પરિણામમાં સામૂહિક રીતે ફાળો આપ્યો છે.



અમે અમારા શેરહોલ્ડરો, વિશ્લેષકો અને વ્યાપક રોકાણ સમુદાય સાથે નિયમિત અદ્યતન માહિતીની આપણે, કોન્ફરન્સ કોલ્સ અને વ્યક્તિગત બેઠકો દ્વારા સક્રિયપણે જોડાયેલા છીએ. અમારી રોકાણકારોના સંબંધો પ્રત્યેની પ્રતિબદ્ધતાના મૂળમાં માન્યતા છે કે ખુલ્લો સંવાદ વિશ્વાસને પોષે છે અને અમારી વ્યૂહરચનાની દિશા, નાણાકીય કામગીરી અને લાંબા-ગાળાના ઉદ્દેશ્યોની સ્પષ્ટ સમજણ સુનિશ્ચિત કરે છે. અમારી ક્રિયાપ્રતિક્રિયાઓએ પૂછપરછ, આંતરક્રષ્ટિ જણાવવા માટે અમૂલ્ય મંચ પૂરો પાડ્યો છે અને ટકાઉ મૂલ્ય બનાવવામાં અમારા સમર્પણની ઝલક આપી છે.

પારદર્શિતા પરનું અમારું કેન્દ્રિત ધ્યાન અમારી પ્રકટીકરણ પદ્ધતિઓમાં પ્રતિબિંબિત થાય છે, જેનો હેતુ અમારા હિતકારકોને વ્યાપક અને સચોટ માહિતી પ્રદાન કરવાનો છે. સેબીના નીતિનિયમોનું પાલન કરવા અને રોકાણકારોને આવશ્યક માહિતી મેળવવા અનુકૂળ અને વ્યાપક સ્વતંત્રતા (access) પ્રદાન કરવા અમે એક સમર્પિત વેબસાઇટ વિભાગની સ્થાપના કરી છે. આ વિભાગ રોકાણકારો માટે સંદર્ભના કેન્દ્રબિંદુ તરીકે, નાણાકીય અહેવાલ સહિત સંસાધનોની સંપત્તિ, નિયમનકારી જાહેરાતો, કોર્પોરેટ ગવર્નન્સ નીતિઓ અને અન્ય સુસંગત અદ્યતન માહિતી પૂરી પાડવાની સેવા આપે છે. આ પહેલનો હેતુ છે અમારા હિતધારકોને નિર્ણાયક માહિતી સરળતાથી પ્રાપ્ત કરવા સશક્ત કરવા, જેથી પારદર્શિતા અને જોડાણને વધુ પ્રોત્સાહન મળે. અમે પૂર્તતા અને રોકાણકાર સંચારના સર્વોચ્ચ ધોરણો

જાળવી રાખવા સમર્પિત રહીએ છીએ અને અમારો ખાસ ગોઠવેલ વેબસાઇટ વિભાગ તે પ્રતિબદ્ધતાની સાક્ષી આપે છે.

અમારું કોર્પોરેટ ગવર્નન્સના સિદ્ધાંતોનું કડક પાલન અમારી પ્રગતિનું અભિન્ન અંગ છે અમે નિશ્ચિતપણે માનીએ છીએ કે મજબૂત શાસનપદ્ધતિઓ અમારી કંપનીના નૈતિક નિર્ણય લેવાનો અને જવાબદાર સંચાલનનો પાયો છે. અમારું નિયામક મંડળ, જેમાં અનુભવી વ્યાવસાયિકોના વિવિધ જૂથનો સમાવેશ થાય છે, તે જવાબદારીના ઉચ્ચતમ ધોરણો જાળવી રાખવા પ્રતિબદ્ધ છે. અમારું કોર્પોરેટ ગવર્નન્સનું માળખું, નિયમનકારી જરૂરિયાતો અને ઉદ્યોગોની શ્રેષ્ઠ પ્રથાઓ સાથે સંરેખિત થાય છે તેની ખાતરી કરવા તેઓએ ખંતપૂર્વક કામ કર્યું છે.

અમે અમારા શેરહોલ્ડરોનો ભરોસો અને વિશ્વાસ જાળવી રાખવાના મહત્વને સમજીએ છીએ અને અમે અમારા વ્યવસાયના તમામ પાસાઓમાં નિખાલસતા, પ્રામાણિકતા અને શ્રેષ્ઠતાના વાતાવરણને પ્રોત્સાહન આપવા માટે અમારા શ્રેષ્ઠ પ્રયાસો કરીએ છીએ. રોકાણકારોના સંબંધો, અનુપાલનો અને કોર્પોરેટ ગવર્નન્સ પ્રત્યેનું અમારું સમર્પણ, જીએમડીસીની કામગીરીઓની આધારશિલા તરીકે કામ કરે છે. અમે આગળ આવનારા પડકારોમાંથી જ્યારે પસાર થઈએ છીએ ત્યારે અમારા હિતકારકો સાથે સતત અને મજબૂત સહકારની આશા રાખીએ છીએ.

# અમારી માનવ મૂડીનું નિર્માણ કરીએ અને વિકસાવીએ



અમારા માનવ સંસાધનો અમારા લાંબાગાળાના વિકાસ માટે નિર્ણાયક છે અને તેમની કારકિર્દીઓના દરેક તબક્કે અમારી પ્રતિભાને પોષવા અને તેમનું સંચાલન કરવાનું લક્ષ્ય રાખીએ છીએ. તેમના સમર્પણ અને પ્રતિબદ્ધતાએ ખાણકામ ઉદ્યોગમાં અગ્રણી એકમ તરીકે અમારી પ્રતિષ્ઠામાં ફાળો આપ્યો છે અને અમે તેવાના દરેક નિર્ણયમાં તેનું ધ્યાન રાખવા માંગીએ છીએ.

અમે નવી ખાણોને કાર્યરત કરી, બહુ-ધાતુ યોજનાનું નવીનીકરણ કરી, ગુજરાતથી આગળ ઓડિશામાં કોલસાની ખાણકામનું સાહસ કરી, સીમેન્ટ ઉદ્યોગ સાથે ભાગીદારી શરૂ કરી, શુદ્ધિકરણ સંચયો અને સૌર ફાર્મ અને વધુ માર્ગે અમારા વ્યવસાયોને વિસ્તારી રહ્યા છીએ.

પરિવર્તનની અમારી સફરના ભાગરૂપે, અમે વૈશ્વિક સ્તરે પ્રતિષ્ઠિત બોસ્ટન કન્સલ્ટિંગ ગ્રુપ (BCG) સાથે, એક અત્યંત મહત્વપૂર્ણ વ્યૂહાત્મક પહેલ હાથ ધરવા ભાગીદારી કરી છે, જે અમારી કામગીરીના તમામ ક્ષેત્રોને આવરી લેશે, જેનું નામ છે પ્રોજેક્ટ શિખર. પ્રોજેક્ટ શિખરની દૂરંદેશી દ્રષ્ટિના વધુ સારા અમલીકરણ તરફ, અમે એક ટીમ બનાવી રહ્યાં છીએ જે ક્ષમતાઓ બનાવશે, સ્થિતિસ્થાપકતા પેદા કરશે અને અમારી નાણાકીય કામગીરીને ઉન્નત કરશે અને કામગીરીના ધોરણો (bar)ને સતત ઊંચા લઈ જવાની અને અમારા બધા હિસ્સેદારો સાથે વધુ સારી રીતે તે પરિપૂર્ણ કરવાની સંસ્કૃતિનું નિર્માણ કરશે.

કંપની તરીકે અમારી સફળતા બે મુખ્ય ગુણોમાં મજબૂત રીતે જોડાયેલી છે ‘સહયોગ’ અને ‘જૂથકાર્ય’ (team work). અમારી પ્રગતિ આ બે ગુણોને

અમારી કાર્ય સંસ્કૃતિમાં આત્મસાત કરવાનો અમે કેવી રીતે પ્રયત્ન કરીએ છીએ તેનું સાચું પ્રતિબિંબ પાડે છે.

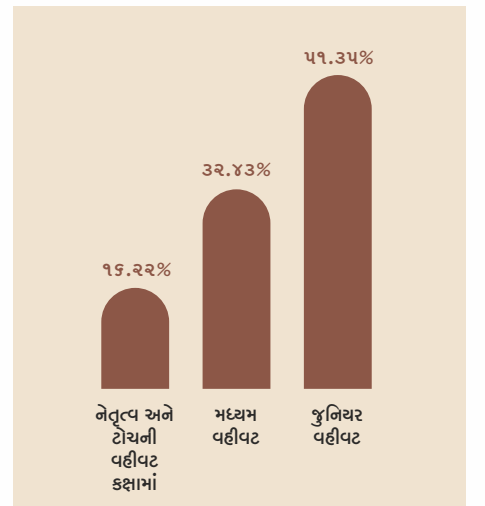
નવી મહત્વકાંક્ષાઓના અમારા માર્ગ પર વધુ સારી રીતે પ્રગતિ કરવા માટે, અમે અમારી આંતરિક પ્રતિભાઓનો વિકાસ કરવા, તેમને પ્રોત્સાહિત કરવા અને સશક્ત કરવા પ્રયાસ કરીએ છીએ જેથી તે ઉચ્ચ પ્રદર્શન આપે. અમે અમારા કર્મચારીઓને કારકિર્દી પરિપૂર્ણ કરવા માર્ગ ઓફર કરવા અને સમાવિષ્ટ અને લાભદાયી કામનું વાતાવરણ પોષવા પ્રયાસ કરીએ છીએ. અમે અમારા કર્મચારીઓને ઉચ્ચ પ્રદર્શન આપવા પ્રોત્સાહિત કરવા અને સશક્ત કરવામાં માનીએ છીએ.

નવા નેતૃત્વની ભૂમિકા લેવા માટે પ્રતિભાનું સંવર્ધન અને સશક્તિકરણ કરવું એ અમારી માનવ મૂડીના વિકાસની સૌથી મહત્વપૂર્ણ રીતોમાંની એક છે. વિકાસ અને મહત્વાકાંક્ષાની આ યાત્રામાં, અમે અમારા કર્મચારીઓને પુરસ્કાર આપવાનું અને માન્યતા આપવાનું મોટા અને ઉચ્ચ લક્ષ્યો હાંસલ કરવા પ્રોત્સાહિત કરવાનું ચાલુ રાખીશું.

સમાંતર રીતે, અમે ગુણવત્તાયુક્ત કેમ્પસ ભરતી અથવા બાજુની (lateral) ભરતી દ્વારા અમારા પ્રતિભા સમુચ્ચયને ઉચ્ચ સ્તરે લઈ જવાનું વિચારીએ છીએ. અમે સંસ્થામાં તેમના ઝડપી જોડાણ માટે કાર્યક્રમો વિકસાવીશું. વ્યક્તિગત અને ટીમ બન્નેની ઉત્પાદકતા વધારવા માટે, અમે ઝડપી શિક્ષણ અને ધ્યાન કેન્દ્રિત કરીએ છીએ.

## ગયા વર્ષ દરમિયાન ભાડા પર લીધા

	ભાડા પર લીધેલ માનવશક્તિ	કુલ ભાડા પર લીધેલના %
નેતૃત્વ અને ટોચની વહીવટ કક્ષામાં	૧૮	૧૬.૨૨
મધ્યમ વહીવટ	૩૬	૩૨.૪૩
જુનિયર વહીવટ	૫૭	૫૧.૩૫
કુલ ભાડા પર લીધેલ	૧૧૧	૧૦૦.૦૦



## માનવ મૂડી

અ. નં.	વિગત	કુલ (એ)	પુરૂષ		સ્ત્રી	
			સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)
કર્મચારીઓ						
૧	કાયમી (ડી)	૭૮૩	૭૨૪	૯૨	૫૯	૮
૨	કાયમી સિવાયના (ઈ)	૪૬૩	૪૨૮	૯૨	૩૫	૮
૩	કુલ કર્મચારીઓ (ડી+ઈ)	૧૨૪૬	૧૧૫૨	૯૨	૯૪	૮
કામદારો						
૪	કાયમી (એફ)	૧૬૧	૧૪૧	૮૮	૨૦	૧૨
૫	કાયમી સિવાયના (જી)	૩૩	૨૯	૮૮	૪	૧૨
૬	કુલ કામદારો (એફ + જી)	૧૯૪	૧૭૦	૮૮	૨૪	૧૨

શિક્ષણ અને વિકાસને સક્ષમ કરીને એક મજબૂત માનવ સંસાધન માળખું સ્થાપિત કરવા પર અમે ધ્યાન કેન્દ્રિત કરી રહ્યા છીએ. એક સંકલિત એકમ તરીકે, અમે યોગ્ય ક્ષમતાઓનું નિર્માણ કરવા માટે અને અમારા લોકોને સફળ થવા માટેની યોગ્ય તકો પ્રદાન કરવા, અમારા પ્રયત્નોને નિયમિતપણે સુધારી રહ્યા છીએ. અમે સંસાધનોને સંરેખિત કરીશું, વૃદ્ધિને પોષીશું અને આરપાર (cross) કાર્યાત્મક સહયોગને પ્રોત્સાહિત કરીશું, સાથે વિવિધ કારકિર્દીની તકો માટે દરવાજા ખોલીશું. અમે પ્રતિભાસંપન્ન વ્યવસ્થાપન પ્રથાઓને આગળ વધારવા અમારી સમર્પિત કાર્યશક્તિને વ્યાપક રીતે શીખવાની તકો પૂરી પાડવા અને લાંબા-ગાળાની કારકિર્દીની વૃદ્ધિને પોષવા પ્રતિબદ્ધ છીએ.

દરેક કર્મચારી પાસે એક વ્યક્તિ તરીકે અને ટીમમાં કામ કરવામાં સતત ઉત્કૃષ્ટ

થવાની યોગ્યતા હોવી જરૂરી છે. ઝડપથી બદલાતી દુનિયામાં, યોગ્યતાને પણ સતત અદ્યતન અને નવીકરણ કરવી જરૂરી છે. અમે જેમ જેમ પરિવર્તનશીલ વૃદ્ધિના અમારા માર્ગ પર ચાલુ રહીએ છીએ, અમે અમારી સંસ્થાના લોકોને વિકાસ માટે નિર્માણ કરીએ છીએ. અમે તેમની અને સંસ્થાની જરૂરિયાતોનું માળખાગત રીતે મૂલ્યાંકન કરી, તેમની નજીક પહોંચી વ્યક્તિગત વિકાસનું આયોજન કરીએ અને જે ઝડપથી શીખવા સક્ષમ કરે તેવી દરમિયાનગીરીઓની રચના કરીએ.

## ગયા વર્ષ દરમિયાન તાલીમ

કક્ષા	કુલ(એ)	નાણાકીય વર્ષ 2022-23 ચાલુ નાણાકીય વર્ષ			
		સ્વાસ્થ્ય અને સંભાળના પગલાંઓ પર		કૌશલ્ય અદ્યતન કરવા પર	
		સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)
કર્મચારીઓ					
પુરૂષ	૭૨૪	૧૨૦	૧૭	૧૯૪	૨૭
સ્ત્રી	૫૯	૦	૦	૧૨	૨૦
કુલ	૭૮૩	૧૨૦	૧૫	૨૦૬	૨૬
કામદારો					
પુરૂષ	૧૪૧	૦	૦	૦	૦
સ્ત્રી	૨૦	૦	૦	૦	૦
કુલ	૧૬૧	૦	૦	૦	૦

જીએમડીસી ખાતે અમારું કેન્દ્રિત ધ્યાન સર્વગ્રાહી કર્મચારી અનુભવ કેળવવા પર છે કે જે વૃદ્ધિ, જોડાણ અને સુખાકારીને પ્રાથમિકતા આપે છે. સ્વાસ્થ્ય અને સલામતી વ્યવસ્થાપન પર અત્યંત ભાર મૂકી અમારી ઓફિસો અને સ્થળો પર સજ્જતાની ખાતરી કરવા માટે ફૂટિમ કવાયત નિયમિત ધોરણે આયોજિત કરવામાં આવે છે. અમે DGMSના નિયમો સંબંધિત તમામ પૂર્વતાઓ અનુસરીએ અનુસરીએ છીએ, તદુપરાંત જીએમડીસીના બધા કર્મચારીઓની નિયમિત તબીબી તપાસ હાથ ધરીએ છીએ.

અમે અમારા કર્મચારીઓમાં અને તેમના પરિવારોમાં સ્વાસ્થ્ય અને સલામતીના વિષયો પર જાગૃતિ લાવવા પ્રતિબદ્ધ છીએ. પ્રતિષ્ઠિત વીમા કંપનીઓ કે જે જાણીતી હોસ્પિટલોની પેનલમાં સામેલ હોય તેમની પાસે અમારા કર્મચારીઓ અને તેમના પરિવારજનો માટે વિવિધ મેડિકલેમ અને અકસ્માત પોલિસીઓમાં રોકાણ કરી તબીબી ટેકો પૂરો પાડવામાં આવે છે.

# કંપની અંગેની માહિતી

## અધ્યક્ષ

ડૉ. હસમુખ અઢિયા, આઈ.એ.એસ (નિવૃત્ત)

## વહીવટી નિયામક

શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ

## કંપની સચિવ

જોએલ ઈવાન્સ

## વૈદ્યાનિક ઓડિટર્સ

મેસર્સ જે.એન. ગુપ્તા એન્ડ કુંડા એલએલપી ચાર્ટર્ડ એકાઉન્ટન્ટ્સ

## રજિસ્ટર્ડ ઓફિસ

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વસ્ત્રાપુર, અમદાવાદ-૩૮૦ ૦૫૨  
ફોન : (૦૭૯) ૨૭૯૧ ૩૨૦૦/૩૫૦૧/૧૩૪૦  
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CIN : L14100GJ1963SGC001206

## નિયામકો

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સુશ્રી આરતી કંવર, આઈ.એ.એસ., નિયામક  
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શ્રી એસ.બી.ડાંગાયય, સ્વતંત્ર નિયામક  
શ્રી નીતિન શુક્લ, સ્વતંત્ર નિયામક  
પ્રોફેસર શૈલેષ ગાંધી, સ્વતંત્ર નિયામક

## બેંકો

બેંક ઓફ બરોડા  
સ્ટેટ બેંક ઓફ ઈન્ડિયા  
એક્સિસ બેંક  
યુનિયન બેંક ઓફ ઈન્ડિયા  
એચડીએફસી બેંક  
આઈસીઆઈસીઆઈ બેંક

## યોજનાઓ

### લિમ્નાઈટ યોજનાઓ :

પાનાન્દ્રો (જિ.કચ્છ)  
માતાનો મઢ (જિ.કચ્છ)  
ઉમરસર (જિ.કચ્છ)  
રાજપારડી (જિ.ભરૂચ)  
તડકેશ્વર (જિ. સુરત)  
ભાવનગર (જિ. ભાવનગર)

### કોલસા યોજનાઓ :

બુરાપહાર ભૂમિખંડ (જિ. સુંદરગઢ)  
બૈતરની(પશ્ચિમ)ભૂમિખંડ (જિ. અંગુલ)

### બોકસાઈટ યોજનાઓ :

ગઢશીશા (જિ. કચ્છ)  
મેવાસા (જિ.દેવભૂમિ દ્વારકા)

### મૈંગેનીઝ યોજના :

શિવરાજપુર (જિ. પંચમહાલ)

### ફ્લોરસ્પાર યોજના :

કડીપાણી (જિ. છોટા ઉદેપુર)

### બહુધાતુ યોજના :

અંબાજી (જિ. બનાસકાંઠા)

### પાવર યોજના :

નાની છેર (જિ.કચ્છ)

### પવનચક્કી ઊર્જા યોજનાઓ :

માલિયા (જિ.રાજકોટ)  
જોડીયા (જિ.જામનગર)  
ગોરસર (જિ.પોરબંદર)  
બાડા (જિ.કચ્છ)  
વરવાળા (જિ.જામનગર)  
ભાનવડ (જિ.જામનગર)  
રોજમાલ (જિ.ભાવનગર,  
અમરેલી અને રાજકોટ)

### સૌર ઊર્જા યોજના :

પાનાન્દ્રો (જિ.કચ્છ)



રજિસ્ટ્રાર અને શેર ટ્રાન્સફર એજન્ટ ભૌતિક અને ડિમેટ શેરો માટે

મેસર્સ એમસીએસ એસટીએ લિમિટેડ, ૧૦૧, શતદલ કોમ્પ્લેક્સ, પહેલો માળ, બાટા શો-રૂમની સામે, આશ્રમ રોડ,

અમદાવાદ-૩૮૦ ૦૦૯. ફોન : ૦૭૯-૨૬૫૮ ૦૪૬૧-૬૩



# ભારતની ફોર્ચ્યુન ૫૦૦ કંપનીઓમાં ૪૮૬માં ક્રમે



## નાણાકીય મુખ્ય વિશેષતાઓ

		(₹ લાખમાં)				
અ.નં.	વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨	૨૦૨૦-૨૧	૨૦૧૯-૨૦	૨૦૧૮-૧૯
(અ)	નફા અને નુકસાનનું પત્રક					
૧.	કામગીરીમાંથી આવક	૩૫૦૧૪૪.૭૫	૨૭૩૨૦૭.૯૪	૧૩૪૨૬૨.૯૧	૧૫૨૦૯૪.૮૫	૧૮૭૯૬૭.૮૨
૨.	કરવેરા પહેલાનો નફો	૧૬૫૭૧૭.૧૮	૭૭૬૯૫.૧૬	-૩૪૪૪૬.૭૬	૨૦૩૪૨.૮૭	૩૦૭૨૦.૦૮
૩.	નાણાકીય પડતર	૨૨૮.૦૪	૩૨૯.૭૨	૧૯૬.૪૦	૧૮૮.૧૩	૧૮૩.૧૨
૪.	ઘસારો	૮૧૧૬.૪૫	૯૭૯૮.૩૪	૯૪૨૧.૧૫	૯૧૫૭.૯૩	૯૬૧૩.૭૩
૫.	કરવેરાની જોગવાઈ	૪૨૮૦૫.૬૬	૩૨૪૯૮.૧૨	-૧૪૬૭૦.૨૫	૫૫૧૩.૯૧	૧૬૮૫૧.૪૦
	અગાઉના વર્ષોની ઓછી/ વધારાની કરવેરાની જોગવાઈ	૧૬૬૩.૮૯	૬૭૫.૯૬	-૧૬૦૮૭.૨૭	૩૧૮.૧૫	૦.૦૦
૬.	કરવેરા પછીનો નફો	૧૨૧૨૪૭.૫૩	૪૪૫૨૧.૦૮	-૩૬૮૯.૨૪	૧૪૫૧૦.૮૧	૧૩૮૬૮.૯૮
૭.	ડિવિડન્ડ ટકામાં	૫૭૨.૫૦	૨૧૫.૦૦	૧૦.૦૦	૧૦૦.૦૦	૧૦૦.૦૦
૮.	ડિવિડન્ડ રકમમાં	૩૬૪૧૧.૦૦	૧૩૬૭૪.૦૦	૬૩૬.૦૦	૬૩૬૦.૦૦	૬૩૬૦.૦૦
(બ)	સરવૈયું					
૧.	શેર મૂડી	૬૩૬૦.૦૦	૬૩૬૦.૦૦	૬૩૬૦.૦૦	૬૩૬૦.૦૦	૬૩૬૦.૦૦
૨.	અન્ય ઇક્વિટી	૫૬૯૫૮૧.૧૮	૪૭૨૨૩૮.૦૩	૩૯૬૮૯૮.૫૧	૩૯૯૯૩૬.૩૫	૪૨૨૨૦૯.૫૧
૩.	ચોખ્ખું મૂલ્ય	૫૭૫૯૪૧.૧૮	૪૭૮૫૯૮.૦૩	૪૦૩૨૫૮.૫૧	૪૦૬૨૯૬.૩૫	૪૨૮૫૮૯.૫૧
(ક)	નાણાકીય ગુણોત્તર					
	ચોખ્ખા નફાની ટકાવારી					
	વેચાણ ઉપર	૩૪.૬૩	૧૬.૩૦	-૨.૭૫	૯.૫૪	૭.૩૮
	ચોખ્ખા મૂલ્ય ઉપર	૨૧.૦૫	૯.૩૦	-૦.૯૧	૩.૫૭	૩.૨૪
	શેર મૂડી ઉપર	૧૯૦૬.૪૧	૭૦૦.૦૨	-૫૮.૦૧	૨૨૮.૧૬	૨૧૮.૦૭

		(₹ લાખમાં)				
અ.નં.	વિગત	૨૦૧૭-૧૮	૨૦૧૬-૧૭	૨૦૧૫-૧૬	૨૦૧૪-૧૫	૨૦૧૩-૧૪
(અ)	નફા અને નુકસાનનું પત્રક					
૧.	કામગીરીમાંથી આવક	૨૦૬૯૯૬.૬૮	૧૫૮૨૩૫.૬૬	૧૨૧૫૩૩.૨૯	૧૪૭૩૧૪.૪૪	૧૩૪૪૦૭.૨૮
૨.	કરવેરા પહેલાનો નફો	૫૫૬૯૨.૫૭	૪૪૫૯૮.૦૩	૩૧૮૪૫.૪૯	૬૩૫૮૬.૭૫	૬૨૯૫૯.૦૧
૩.	નાણાકીય પડતર	૦.૦૦	૦.૦૦	૦.૦૦	૦.૦૦	૦.૦૦
૪.	ઘસારો	૧૧૧૬૬.૯૪	૧૫૧૨૫.૭૫	૧૩૦૭૧.૮૫	૧૩૭૨૬.૯૧	૧૨૪૫૬.૫૦
૫.	કરવેરાની જોગવાઈ	૧૨૨૩૨.૧૮	૧૨૧૭૫.૦૭	૯૩૮૮.૪૪	૧૩૫૫૩.૮૯	૧૯૦૪૫.૫૯
	અગાઉના વર્ષોની ઓછી/ વધારાની કરવેરાની જોગવાઈ	૦.૦૦	૦.૦૦	૦.૦૦	૦.૦૦	૦.૦૦
૬.	કરવેરા પછીનો નફો	૪૩૪૬૦.૩૯	૩૨૪૨૨.૯૬	૨૨૪૫૭.૦૫	૫૦૦૩૨.૮૬	૪૩૯૧૩.૪૨
૭.	ડિવિડન્ડ ટકામાં	૧૭૫.૦૦	૧૫૦.૦૦	૧૫૦.૦૦	૧૫૦.૦૦	૧૫૦.૦૦
૮.	ડિવિડન્ડ રકમમાં	૧૧૧૩૦.૦૦	૯૫૪૦.૦૦	૯૫૪૦.૦૦	૯૫૪૦.૦૦	૯૫૪૦.૦૦
(બ)	સરવૈયું					
૧.	શેર મૂડી	૬૩૬૦.૦૦	૬૩૬૦.૦૦	૬૩૬૦.૦૦	૬૩૬૦.૦૦	૬૩૬૦.૦૦
૨.	અન્ય ઇક્વિટી	૪૩૩૭૮૭.૬૪	૩૯૧૧૯૨.૦૫	૩૬૦૦૫૯.૦૦	૩૧૭૭૯૬.૬૯	૨૭૯૮૮૭.૬૨
૩.	ચોખ્ખું મૂલ્ય	૪૪૦૧૪૭.૬૪	૩૯૭૫૫૨.૦૫	૩૬૬૪૧૯.૦૦	૩૨૪૧૫૬.૬૯	૨૮૬૨૪૭.૬૨
(ક)	નાણાકીય ગુણોત્તર					
	ચોખ્ખા નફાની ટકાવારી					
	વેચાણ ઉપર	૨૧.૦૦	૨૦.૪૯	૧૮.૪૮	૩૩.૯૬	૩૨.૬૭
	ચોખ્ખા મૂલ્ય ઉપર	૯.૮૭	૮.૧૬	૬.૧૩	૧૫.૪૩	૧૫.૩૪
	શેર મૂડી ઉપર	૬૮૩.૩૪	૫૦૯.૭૯	૩૫૩.૧૦	૭૮૬.૬૮	૬૯૦.૪૬

## નિયામક મંડળનો અહેવાલ 2022-23

પ્રતિ  
શેરધારકો,  
ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ

આપના નિયામકો નાણાકીય વર્ષ 2022-23 માટેના ઓડિટ થયેલા નાણાકીય પત્રકો સાથે નિયામક મંડળનો 50મો અહેવાલ રજૂ કરતા અત્યંત આનંદ અનુભવે છે.

### ૧. નાણાકીય પરિણામો

અમે એ જણાવતા ગર્વ અનુભવીએ છીએ કે તમારી કંપની વૃદ્ધિના નવા શિખરો સર કરી રહી છે અને તાજેતરમાં તેના ઇતિહાસમાં સૌથી વધુ નફો નોંધાવ્યો હતો. કરવેરા પહેલાનો નફો ₹૧,૬૫૭ કરોડની ટોચે પહોંચ્યો હતો અને કામગીરીમાંથી વાર્ષિક આવક વધીને ₹૩,૫૦૧ કરોડ સુધી પહોંચી ગઈ હતી. તમારી કંપનીનું ચોખ્ખું મૂલ્ય 39.03.2023ના રોજ વધીને ₹૫,૭૫૮ કરોડ થયું હતું. તમને એની નોંધ લેતા આનંદ થશે કે તમારી કંપનીએ શેર દીઠ ₹૨ના દાર્શનિક મૂલ્યના શેર પર શેર દીઠ ₹૧૧.૪૫ના ડિવિડન્ડનો ભલામણ કરી છે. તમારી કંપનીની અસાધારણ નાણાકીય કામગીરીની રૂપરેખા અહીં નીચે આપવામાં આવી છે:

વિગત	(₹ કરોડમાં)	
	નાણાકીય વર્ષ 2022-23	નાણાકીય વર્ષ* 2021-22
કામગીરીમાંથી કુલ આવક (ચોખ્ખી)	3,501	2,932
સમયગાળાનો નફો/(નુકસાન) (કરવેરા અમે અપવાદરૂપે બાબતો પહેલાનો)	1,657	979
કરવેરા પછીનો ચોખ્ખો નફો / (નુકસાન) (અપવાદરૂપે બાબતો પછી)	1,842	854

\*ગઈ સાલના આંકડા પુનઃદર્શિત અને પૂર્ણાંકિત કરેલ છે.

તમને તેની નોંધ લેતા આનંદ થશે કે આ વર્ષ દરમિયાન તમારી કંપનીએ ઉત્કૃષ્ટ કામગીરી બતાવી છે. જે તેના એકંદર નાણાકીય પરિણામોમાં પ્રતિબિંબિત થાય છે. વાર્ષિક નાણાકીય કામગીરીની વિશિષ્ટતાઓ નીચે મુજબ છે:

- નાણાકીય વર્ષ 2023માં કુલ આવક ₹૩,૮૮૪ કરોડ હતી જેની સામે નાણાકીય વર્ષ 2022માં ₹૨,૮૮૭ કરોડ હતી.
- કામગીરીમાંથી આવક ₹૩,૫૦૧ કરોડ નોંધવામાં આવી હતી જેની સરખામણીમાં નાણાકીય વર્ષ 2022માં ₹૨,૭૩૨ કરોડ હતી, આમ ૨૮% વધી હતી.
- નાણાકીય વર્ષ 2023માં વ્યાજ, કરવેરા, ઘસારો અને ક્ષીણતા ખર્ચ પહેલાની કમાણી (EBITDA) ₹૧,૫૫૭ કરોડ છે જેની સામે નાણાકીય વર્ષ 2022માં ₹૮૭૫ કરોડ હતી. કંપનીની EBITDA ૪૨% થી વધી છે.
- નાણાકીય વર્ષ 2023માં કરવેરા પહેલાનો નફો (PBT) ₹૧,૬૫૭ કરોડ હતો જેની સરખામણીમાં નાણાકીય વર્ષ 2022માં ₹૭૭૭ કરોડ હતો.
- નાણાકીય વર્ષ 2023માં કરવેરા પછીનો નફો (PAT) ₹૧,૨૧૨ કરોડ હતો જેની સામે નાણાકીય વર્ષ 2022માં ₹૪૪૫ કરોડ હતો. PAT ૧૭૨% થી વધ્યો છે.
- નાણાકીય વર્ષ 2023 માટે શેર દીઠ કમાણી (EPS) ₹૩૮ (દાર્શનિક મૂલ્ય શેર દીઠ ₹૨) હતી.

તમારી કંપની માટે મોટી પ્રતિષ્ઠાની બીજી પ્રગતિ એ છે કે તમારી કંપનીને કેર (CARE) દ્વારા ભંડોળ (FUND) આધારિત અને બિન ભંડોળ આધારિત બેંક

લિમિટ (Limit) માટે AA+ રેટિંગ (Rating) આપવામાં આવ્યું છે. આની આગળ તમારી કંપનીની વધુ સિદ્ધિની બાબત એ છે કે સમીક્ષા હેઠળના વર્ષ દરમિયાન ફરી એકવાર ભારતના ફોર્ચ્યુન (Fortune) ૫૦૦ કંપનીઓના પ્રતિષ્ઠિત ગ્રુપની ચુનંદા કંપનીઓની યાદીમાં ૪૮૬મો ક્રમ હાંસલ કર્યો છે.

### ધંધાકીય કામગીરીની સમીક્ષા

#### લિઝાઈટ યોજનાઓ

સમીક્ષા હેઠળના વર્ષ દરમિયાન, તમારી કંપનીએ ભાવનગર, તડકેશ્વર અને રાજપારડી (દક્ષિણ ગુજરાત), માતાનો મઢ અને ઉમરસરમાં લિઝાઈટનું ખાણકામ કર્યું છે. તમારી કંપનીને જણાવતા આનંદ થાય છે કે નાણાકીય વર્ષ 2022-23માં વેચાણના પ્રમાણમાં નોંધપાત્ર સુધારો થયો છે. સરેરાશ વેચાણની વસૂલાત ૬૩% થી વધી છે. વધતી જતી માંગને પહોંચી વળવા, તમારી કંપની લિઝાઈટ ઉત્પાદન ક્ષમતાને વાર્ષિક ૮ મિલિયન મે.ટન થી ૧૦ મિલિયન મે.ટન વધારવા માંગે છે. તેણે લિઝાઈટની ઉત્પાદન ક્ષમતામાં વધારો કરીને લિઝાઈટના ધંધામાં વધુ ઊંડા પ્રયાણ કરવાની યાત્રા શરૂ કરી છે, અને ખુદી(Open cast) ખાણમાંથી ઉત્પાદનમાં વધારો કરી રાજ્યના ૩૦ થી ૩૫% બજારને સેવા આપવા તરફ જોઈ રહી છે.

તમારી કંપનીની ખાણ-વાર કામગીરી નીચે મુજબ છે:

ખાણ	નાણાકીય વર્ષ 2022-23	
	મે. ટન (લાખમાં)	₹ (કરોડમાં)
માતાનો મઢ	૩૪.૬૧	૧૨૭૫
રાજપારડી	૭.૦૭	૪૫૧
તડકેશ્વર	૬.૦૮	૩૨૫
ભાવનગર	૧૧.૫૮	૫૩૧
ઉમરસર	૧૬.૪૬	૬૭૧
<b>કુલ</b>	<b>૭૫.૮૦</b>	<b>૩૨૫૩</b>

### થર્મલ ઊર્જા યોજના

તમારી કંપની ઊર્જા ક્ષેત્રમાં નોંધપાત્ર હાજરી ધરાવે છે. તેના ઊર્જા વિભાગ પાસે થર્મલ ઊર્જા યોજના અને પવન અને સૌર ઊર્જાના બનેલા પુનઃપ્રાપ્ય ઊર્જા પેદાશ યોજનાઓનો બનેલો વૈવિધ્યસભર પોર્ટફોલિયો છે. સમીક્ષા હેઠળના વર્ષ દરમિયાન, તમારી કંપનીને જણાવતા આનંદ થાય છે કે નાણાકીય વર્ષ 2022-23માં આપણા નાની છેર સંયંત્રમાં ૮૨ મિલિયન યુનિટોનું ઉત્પાદન કર્યું હતું. ધોરણ (Scale) અને મજબૂતાઈમાં ઉમેરો કરવા, લિઝાઈટ આધારિત થર્મલ ઊર્જા યોજનાની ક્ષમતાના ઉપયોગમાં સુધારણા કરવા વ્યૂહાત્મક નિર્ણયો લેવામાં મદદરૂપ થવા વૈશ્વિક સ્તરે સુવિખ્યાત વ્યૂહાત્મક સલાહકાર પેઢી, એ ટી કીર્નેની તમારી કંપનીએ નિમણૂક કરી છે. તમારી કંપની રોજિંદા નુકસાનને ઘટાડવા તેની દિશા બદલી, તેની કામગીરીમાં સુધારો લાવવા અને તેને એક નફાકારક અસ્કયામત બનાવવા માટે પણ પ્રયત્નશીલ છે.

### પુનઃપ્રાપ્ય ઊર્જા

તમારી કંપની પાસે ગુજરાતમાં વિવિધ સ્થળોએ સ્થિત ૨૦૦.૯ મેગાવોટ ક્ષમતા ધરાવતી પવન ઊર્જા ફાર્મ યોજનાઓ છે. આપણી પાસે પાનાન્દ્રો લિઝાઈટ યોજના ખાતે સ્થિત ૫ મેગાવોટની સૌર ઊર્જા યોજના પણ છે. સમીક્ષા હેઠળના વર્ષ દરમિયાન, તમારી કંપનીને જણાવતા આનંદ થાય છે કે કુલ ૩૨૦.૦૨ મિલિયન યુનિટો પુનઃપ્રાપ્ય ઊર્જાનું ઉત્પાદન કરવામાં આવ્યું હતું. પવન અને સૌર ઊર્જા પેદાશની લીલી પહેલથી કંપનીએ લીલી ઊર્જાના ઉત્પાદનથી ૪,૨૧૪.૭૨ લાખ ટન CO<sub>2</sub> નો ઘટાડો કર્યો હતો. વર્ષો દરમિયાન, તેણે ૪૩૦૩૧૮૪ મિલિયન કલાક (MWh) હરિત ઊર્જાની પેદાશ કરી છે.

### બોક્સાઈટ અને મેંગેનીઝ

તમારી કંપનીની કામગીરી કચ્છ અને દેવભૂમિ દ્વારકા જિલ્લાઓમાં સ્થિત છે. તે



હાલમાં નવ બોક્સાઈટ ડિપોઝીટોમાં ખાણકામ કરે છે જેમાંથી ૮ કચ્છમાં છે. તમારી કંપનીને જણાવતાં આનંદ થાય છે કે તે બોક્સાઈટ અને અન્ય સંલગ્ન ઉદ્યોગોમાં પ્લાન્ટ અને નોન-પ્લાન્ટ ગ્રેડ બોક્સાઈટમાં મૂલ્યવર્ધન દ્વારા વૈવિધ્યસભર ક્ષેત્રમાં નવા માર્ગો શોધી રહી છે. તમારી કંપનીના ઉત્પાદનોના પોર્ટફોલિયોનું વધુ વિસ્તરણ કરવા, તે બોક્સાઈટ શુદ્ધિકરણની ક્ષમતાઓ વિકસાવી રહી છે. ખાણવાર કામગીરી નીચે મુજબ છે :

### ગઢશીશા જૂથની બોક્સાઈટ ખાણો, કચ્છ

નાણાકીય વર્ષ ૨૦૨૨-૨૩માં, તમારી કંપનીએ કચ્છ જિલ્લાની ગઢશીશા જૂથની ખાણોમાંથી (૫૨% વધુ  $Al_2O_3$  ધરાવતા) ૨૩,૮૮૨ મે.ટન પ્લાન્ટ ગ્રેડ બોક્સાઈટ, (૫૨%થી ઓછી  $Al_2O_3$  ધરાવતા) ૧,૫૫,૭૪૦ મે.ટન નોન-પ્લાન્ટ ગ્રેડ બોક્સાઈટ અને (૪૦% થી ઓછી  $Al_2O_3$  ધરાવતી) ૨,૪૭૯ મે.ટન બોક્સાઈટની ધૂળ (Dust)નું વેચાણ કર્યું હતું.

### મેવાસા બોક્સાઈટ ખાણો, દેવભૂમિ દ્વારકા

નાણાકીય વર્ષ ૨૦૨૨-૨૩માં, તમારી કંપનીએ દેવભૂમિ દ્વારકા જિલ્લાની મેવાસા ખાણોમાંથી (૫૨% થી વધુ  $Al_2O_3$  ધરાવતા) ૪૫,૧૪૫ મે.ટન પ્લાન્ટ ગ્રેડ બોક્સાઈટ અને (૫૨% વધુ  $Al_2O_3$  ધરાવતા) ૧૫,૮૭૪ મે.ટન નોન-પ્લાન્ટ ગ્રેડ બોક્સાઈટ, (૫૦% થી વધુ  $Al_2O_3$  ધરાવતી) ૩,૯૫૫ મે.ટન હાઈગ્રેડ બોક્સાઈટ ધૂળ, (૪૦%થી ઓછી  $Al_2O_3$  ધરાવતી) ૯,૦૩૭ મે.ટન પ્લાન્ટ બોક્સાઈટ ધૂળનું વેચાણ કર્યું હતું.

### મંગેનીઝ

નાણાકીય વર્ષ ૨૦૨૨-૨૩માં કંપનીએ પંચમહાલ જિલ્લાની શિવરાજપુર યોજના ખાતે પડેલા કચરાના ઢગલામાંથી ૭૫,૩૮૧ મે.ટન પેટા ગ્રેડ મંગેનીઝ ખોદેલ ખનિજનું વેચાણ કર્યું હતું.

### કામગીરીની વિશિષ્ટતાઓ

અમારી આગળની યાત્રાના ભાગ રૂપે અમે વૈશ્વિક સ્તરે પ્રતિષ્ઠિત બોસ્ટન કન્સલ્ટિંગ ગ્રુપ (BCG) એક અત્યંત મહત્વપૂર્ણ વ્યૂહાત્મક પરિવર્તન પહેલ હાથ ધરશે કે જે આપણી કામગીરીના તમામ ક્ષેત્રોને આવરી લેશે, આ પહેલને નામ આપવામાં આવેલ છે પ્રોજેક્ટ શિખર.

પ્રોજેક્ટ શિખરના અમલીકરણ દ્વારા, અસાધારણ (breakout) વૃદ્ધિ હાંસલ કરવા અને આવકમાં અનેકગણો વધારો કરવા, કાર્યક્ષમતાના લાભોને ખુલા (unlock) કરવા, પોર્ટફોલિયોના વૈવિધ્યકરણ દ્વારા આપણા વિકાસના ભાવિ સામે રક્ષણ મેળવવા સક્ષમ કરવા, ખાણ અને ખનિજ ક્ષેત્રમાં એક અખિલ-રાષ્ટ્રીય ખેલાડી બનવા, વિવિધ પ્રદેશોમાં રોજગારીનું સર્જન કરવા, પસંદગીના રોજગારદાતા (employer) બનવા અને EDITDAની ઉન્નતિ માટે શ્રેષ્ઠ-ક્ષાની કાર્યકારી કાર્યક્ષમતા હાંસલ કરવા અમે ઈચ્છીએ છીએ. પ્રોજેક્ટ શિખર સાથે, અમારી કામગીરીને વધુ ઊંચી કક્ષાએ લઈ જવા, અમે જે વર્ગો અને ક્ષેત્રોમાં કાર્યરત છીએ તેમાં સૌથી સક્ષમ ખેલાડી બનવા, અને વૈશ્વિક સ્તરે ગણમાન્ય (benchmarked) સંસ્થાઓની સમકક્ષ બનવાનું લક્ષ્ય રાખીએ છીએ.

લિગ્નાઈટ આધારિત થર્મલ ઊર્જા યોજના જે હમણાં સુધી તેની ક્ષમતાથી નીચે કાર્યરત હતી તેની ક્ષમતાના ઉપયોગમાં આપણને સુધારણા કરવા વ્યૂહાત્મક નિર્ણયો લેવામાં મદદરૂપ થવા વ્યૂહાત્મક પેઢી એ ટી કીર્નેની નિમણૂક કરવામાં આવી છે. આપણે રોજિંદા નુકસાનને ઘટાડવા, તેની દિશાબદલી, તેની કામગીરીમાં સુધારો લાવવા અને તેને એક નફાકારક અસ્કયામત બનાવવામાં સફળ થયા. ઊર્જા પેદાશમાં કાર્યક્ષમતાનું અમલીકરણ કર્યું છે.

સમાંતર રીતે, ડેલોઈટ અમારી નવી લિગ્નાઈટ ખાણકામ યોજનાના ઝડપી વિકાસ માટેની રીતો શોધી રહી છે.

### નવા કોલસાના ભૂમિખંડો (blocks)

ગુજરાત સરકાર માટે ઈંધણ સુરક્ષાનો પ્રશ્ન હતો. આ માટે આપણા સંસાધનોને અપસ્ટ્રીમ (upstream) સુરક્ષિત કરવા માટે રાજ્યની માંગ હતી. નવેમ્બર ૨૦૨૨માં, જીએમડીસી દ્વારા રચના કરવામાં આવેલી છ ટીમોએ ૩૮ કોલસાના ભૂમિખંડોનો અભ્યાસ કરવા સાત રાજ્યોની મુલાકાત લીધી હતી.

સમીક્ષા હેઠળના વર્ષ દરમિયાન, ભારત સરકારના કોલસા મંત્રાલય દ્વારા

વાણિજ્યિક કોલસા ભૂમિખંડની તાજેતરમાં પૂર્ણ થયેલ હરાજીમાં તમારી કંપની ઓફિસમાં કોલસાની બે ખાણો માટે સૌથી વધુ બોલી લગાવનાર કંપની તરીકે ઉભરી આવી હતી. તેણે ઓફિસના ૫૪૮ મિલિયન ટન ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા સુંદરગઢ જિલ્લામાં બુરાપહાર ભૂમિખંડ અને ૧,૦૯૭ મિલિયન ટન ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા અંગુલ જિલ્લામાં બૈતરની (પશ્ચિમ) ભૂમિખંડની બોલી (Bid) જીતી હતી.

બે ભૂમિખંડોમાંથી અંગુલ જિલ્લામાં આવેલ બૈતરની (પશ્ચિમ) ભૂમિખંડ વધુ મોટો છે. જે ૧૩% વન આવરણ ધરાવે છે અને ૧,૦૯૭ મિલિયન ટન કોલસાની અનામત ધરાવે છે. જેમાંથી ૪૬૮ મિલિયન ટનનું ખાણકામ ખુલા (open pit) દ્વારા કરી શકાય છે. આ યોજનાને ₹૪,૧૨૫ કરોડ નો મૂડીખર્ચ (Capex) કરવાની જરૂર પડશે. સુંદરગઢ જિલ્લામાં બુરાપહાર ભૂમિખંડમાં, ૩૩% વન આવરણ સાથે, લગભગ ૫૪૮ મિલિયન ટનની કોલસાની અનામત ધરાવે છે. આ યોજનાને ₹૯૫૦ કરોડના મૂડીખર્ચની જરૂર પડશે.

તમારી કંપની આગામી ત્રણ વર્ષમાં આ ખાણોને ચાલુ કરવાની યોજના ધરાવે છે. આ બે યોજના તમારી કંપનીની કરોડરજીત બનાવવાનો અંદાજ છે.

### નવી લિગ્નાઈટ યોજનાઓ

તમારી કંપની ૬ નવી લિગ્નાઈટ ખાણોમાં જેવી કે લખપત- પુનરાજપર, ઘાલા, દમલાઈ, વાલિયા, પાનાન્દો વિસ્તરણ અને ભારખંડમને કાર્યરત કરવા માટે કામ કરી રહી છે. તેને જણાવતા આનંદ થાય છે. કે આ તમારી કંપનીના ઉત્પાદનને વિસ્તૃત કરવામાં, વૃદ્ધિની ઊંચી ભ્રમણકક્ષામાં મૂકવામાં, બજારની સ્થિતિને મજબૂત અને વિસ્તૃત કરવામાં અને ખાણ કબજે કરી બજાર મૂલ્ય શુંખલાના ધ્યેયને સિદ્ધ કરવામાં નોંધપાત્ર યોગદાન આપે છે. આ આગામી લિગ્નાઈટની ખાણો ગુજરાતની ઉત્પાદન ક્ષમતા વધારવામાં, વિજળીનો ખર્ચ ઘટાડવામાં, લિગ્નાઈટના ભાવોમાં વધારાનો લાભ મેળવવામાં અને સ્વવપરાશના ઊર્જા સંચયોને અને ગ્રાહકોને વધુ સારી રીતે સેવા આપવામાં મદદરૂપ થશે. આ સાથે, તમારી કંપની ગુજરાતના બજારના લગભગ ૫૦% સુધી પહોંચવાનું આયોજન છે. તેણે વૈશ્વિક સ્તરે પ્રતિષ્ઠિત સલાહકાર પેઢી, ડેલોઈટની નવી લિગ્નાઈટની ખાણકામ યોજનાઓના ઝડપી વિકાસ કરવામાં માટે નિમણૂક કરી છે.

### વ્યૂહાત્મક તકો

આવનારા ભવિષ્યમાં, તમારી કંપની ગુજરાતમાં બનાસકાંઠા જિલ્લામાં અંબાજી નજીક, કેટલીક ઘાતુઓમાં સંશોધન કરવાની યોજના બનાવી રહી છે. તે છે તાંબુ, સીસું અને જસત. ૧૮૪ હેક્ટરના વિસ્તારમાં ફેલાયેલ આ ખાણમાં ખાણપાત્ર અનામતો અને સંસાધનો ૭.૩ મિલિયન ટન છે. આ અનામતો ચાંદી, કેડમિયમ, જર્મેનિયમ અને સેલેનિયમ જેવી કિંમતી ઘાતુઓ પણ જૂજ પ્રમાણમાં ધરાવે છે. તમારી કંપનીને જણાવતા આનંદ થાય છે કે આ વિશ્વની ટોચની બહુધાતુ ખાણોમાંની એક છે, જે આટલી ઊંચી ઘાતુસામગ્રી (content) ધરાવે છે.

તમારી કંપનીએ તેની ખાણને કાર્યરત કરવા માટે એક મજબૂત યોજના બનાવી છે અને ખોદેલ ખનિજમાંથી તાંબુ, સીસું અને જસત કોન્સન્ટ્રેટ (concentrate) બનાવવા માટે શુદ્ધિકરણ સંચયની સ્થાપના કરવાની વિચારણા કરી રહી છે. આ કિંમતી ઘાતુઓ ૩ કોન્સન્ટ્રેટ સાથે કાઢવામાં આવશે જેનો ઉપયોગ ઇલેક્ટ્રોનિક સાધનો, પરિવહન, બેટરી, રિન્યુએબલ (renewal) જેવા ચાવીરૂપ ઉદ્યોગોમાં થાય છે અને તે નિકાસ બજારની નોંધપાત્ર માંગ પણ પૂરી કરી શકે છે.

આગળના સંકલનના ભાગરૂપે અને ભવિષ્યમાં સિમેન્ટની માંગમાં વૃદ્ધિનો વિચાર કરતા તમારી કંપની સિમેન્ટ ઉદ્યોગ માટે સિમેન્ટ ગ્રેડ ચૂનાના ઉપયોગ માટે નવી તકોનું સંશોધન કરવાનું ચાલુ રાખશે. તમારી કંપની ક્ષમતાની વૃદ્ધિ, વૈકલ્પિક બજાર માળખાની ઓળખ, વૈવિધ્યકરણની સંભાવનાઓ, મૂલ્યવર્ધન અને અન્ય તકો ઉપર પણ ધ્યાન કેન્દ્રિત કરશે.

સિલિકા રેતી, બોલ કલે અને બેન્ટોનાઈટ જેવા ઓવરબર્ડન ખનિજોનું બજાર વધી રહ્યું હોવાથી, તમારી કંપની શુદ્ધિકરણ દ્વારા સંબંધિત ખનિજોના લાંબાગાળાના પુરવઠાકાર બનવા માંગે છે. આવક, ગ્રાહક આધાર અને બજારના હિસ્સાના સંદર્ભમાં એક વિશાળ અવકાશ બનાવવા માટે આની વિચારણા કરવામાં આવી છે.



## ડિવિડન્ડ

તમારા નિયામકો શેર ઈઠ ₹૨૦૦ દાર્શનિક મૂલ્ય ધરાવતા શેર ઉપર શેર ઈઠ ₹૧૧.૪૫ ના અત્યાર સુધીના સર્વોચ્ચ ડિવિડન્ડની ભલામણ કરતા અત્યંત આનંદ અનુભવે છે. ₹૬૩.૬૦ કરોડની ભરપાઈ થયેલી ઈકિવટી શેર મૂડી પર ₹૩૬૪.૧૧ કરોડની રકમ ડિવિડન્ડ તરીકે ચૂકવવામાં આવશે.

કંપનીએ ડિવિડન્ડ વહેંચણીની નીતિ અપનાવી છે. આ નીતિ કંપનીની વેબ સાઈટ <https://www.gmdcltd.com/about/corporate-policies-gmdc> ઉપર ઉપલબ્ધ છે.

## દાવો નહિ કરાયેલ ડિવિડન્ડની રોકાણકાર શિક્ષણ અને સુરક્ષા ભંડોળ (IEPF)માં ટ્રાન્સફર

કંપની ધારા, 2013ની કલમ 124 અને કંપની ધારાની લાગુ પડતી જોગવાઈઓ મુજબ, નાણાકીય વર્ષ 2014-15ને લગતા દાવો નહિ કરાયેલ અથવા નહિ ચૂકવાયેલ ડિવિડન્ડ તેની મુકરર તારીખે કેન્દ્ર સરકાર દ્વારા સ્થપાયેલા રોકાણકાર શિક્ષણ અને સુરક્ષા ભંડોળમાં ટ્રાન્સફર કરવામાં આવશે. વધુમાં, આઈઈપીએફ (IEPF) ઓથોરિટી (એકાઉન્ટીંગ, ઓડિટ, ટ્રાન્સફર અને રિફંડ) નિયમો, 2015ની જોગવાઈઓ મુજબ, કંપની જે શેરહોલ્ડરોએ સળંગ સાત વર્ષ સુધી ડિવિડન્ડનો દાવો ન કર્યો હોય તેમના શેર પાલ ટ્રાન્સફર કરી દેશે.

## કરવેરા

કંપનીની આવકવેરાની આકારણી નાણાકીય વર્ષ 2020-21 સુધી પૂરી થઈ ગઈ છે. કંપનીએ વિચારણા હેઠળના વર્ષ માટે આવકવેરા પેટે ₹૪૨૬ કરોડની રકમનું યોગદાન આપ્યું છે. એ નોંધનીય છે કે વર્ષ દરમિયાન, તમારી કંપનીને આવકવેરા રિફંડ ઉપરના વ્યાજ પેટે ₹૧૮૧ કરોડનો ઓર્ડર મળેલ છે.

## આંતરિક ઓડિટ

મેસર્સ અશોક છાજડ એન્ડ એસોસિએટ્સ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ, કંપનીના આંતરિક ઓડિટરો છે. તેઓએ સમીક્ષા હેઠળના વર્ષ દરમિયાન કંપનીનું આંતરિક ઓડિટ હાથ ધર્યું છે.

## વૈધાનિક ઓડિટ

નાણાકીય વર્ષ 2022-23 માટે ભારતના કોમ્પ્ટ્રોલર અને ઓડિટર જનરલ દ્વારા કંપનીના વૈધાનિક ઓડિટરો તરીકે મેસર્સ જે.એન.ગુપ્તા એન્ડ કુ. એલ.એલ.પી, ચાર્ટર્ડ એકાઉન્ટન્ટ્સની નિમણૂક કરવામાં આવી હતી.

## ભારતના કોમ્પ્ટ્રોલર અને ઓડિટર જનરલ (સી એન્ડ એજી) દ્વારા ઓડિટ

સરકારી કંપની હોવાથી, કંપની ધારા, 2013ની કલમ 124 (5) (એ)ની જોગવાઈઓ મુજબ સી એન્ડ એજી દ્વારા 31મી માર્ચ, 2023ના રોજ પૂરા થતા વર્ષ માટે તમારી કંપનીના નાણાકીય પત્રકોનું પૂરક ઓડિટ કરવામાં આવ્યું છે. સી એન્ડ એજીએ વૈધાનિક ઓડિટરોના અહેવાલ ઉપર અથવા પૂરક કોઈ પ્રતિફૂળ ટીકા ટિપ્પણી કરી નથી. સી એન્ડ એજીની ટીકા ટિપ્પણી પરિશિષ્ટ-9 ઉપર છે.

## કોસ્ટ ઓડિટ

નાણાકીય વર્ષ 2021-22 માટેનો કોસ્ટ ઓડિટ અહેવાલ તા.06-06-2022ના રોજ ફાઇલ કરવામાં આવ્યો છે. વર્ષ 2022-23 માટે મેસર્સ એન.ડી.બિરલા એન્ડ કું.ની કોસ્ટ ઓડિટર્સ તરીકે નિમણૂક કરવામાં આવી હતી.

## સેક્રેટરિયલ ઓડિટ

કંપની ધારા, 2013ની કલમ 124ની જોગવાઈઓ મુજબ નાણાકીય વર્ષ 2022-23 માટે કંપનીનું સેક્રેટરિયલ ઓડિટ હાથ ધરવા માટે કંપનીએ મેસર્સ વિવેક વખારિયા એન્ડ કું., વ્યવસાયી કંપની સેક્રેટરીની નિમણૂક કરી છે. સેક્રેટરિયલ ઓડિટ અહેવાલ પરિશિષ્ટ-2માં જોડેલ છે.

## સેક્રેટરિયલ ધોરણોનું અનુપાલન

કંપનીએ લાગુ પડતા સેક્રેટરિયલ ધોરણોનું અનુપાલન કર્યું છે.

## કર્મચારીઓ અંગેની વિગતો

કંપની (સંચાલકીય કર્મચારીગણની નિમણૂક અને મહેનતાણું) નિયમો, 2014 ના નિયમ 5(2) હેઠળ જીએમડીસીનો એવો કોઈપણ કર્મચારી ન હતો કે જે સમગ્ર નાણાકીય વર્ષમાં નોકરીમાં હોય અને ₹૧,02,00,000 કે તેથી વધુ મહેનતાણું મેળવતો હોય અથવા વર્ષના અમુક ભાગમાં નોકરી કરી હોય અને માસિક ₹૮,૫૦,૦૦૦ કે તેથી વધુ મહેનતાણું મેળવતો હોય.

કંપની ધારા, 2013ની કલમ 124(1) અને કંપની (સંચાલકીય કર્મચારીગણની નિમણૂક અને મહેનતાણું) નિયમો, 2014ના નિયમ 5(1) ની જોગવાઈઓ મુજબ કર્મચારીઓની અન્ય વિગતો ધરાવતો કોઈ નિયામક મંડળના અહેવાલના પરિશિષ્ટ-3માં સામેલ કરવામાં આવ્યો છે.

## ઊર્જા જાળવણી, ટેકનોલોજી અપનાવવા બાબત, વિદેશી હૂંડીયામણની કમાણી અને વ્યય

કંપની ધારા, 2013ની કલમ 124 (3) (એમ) અને કંપની (હિસાબો) નિયમો, 2014નો નિયમ 12(3) સાથે વાંચતા ઊર્જાની જાળવણી, ટેકનોલોજી અપનાવવા બાબત, વિદેશી હૂંડીયામણની કમાણી અને વ્યય અંગેની, જરૂરી વધારાની માહિતી પરિશિષ્ટ-8માં આપવામાં આવી છે અને આ અહેવાલનો ભાગ બને છે.

## ધંધાની જવાબદારી અને ટકાઉપણાનો અહેવાલ

સિક્યોરિટીઝ એન્ડ એક્ષચેન્જ બોર્ડ ઓફ ઈન્ડિયા (સેબી)એ આદેશ આપ્યો છે કે વર્ષ 2022-23થી પ્રથમ 1000 લિસ્ટેડ એકમો માટે, ધંધાની જવાબદારી અને ટકાઉપણાનો અહેવાલ (BRSR) તેના નિયામક મંડળ/વાર્ષિક અહેવાલના ભાગરૂપે ફરજિયાતપણે પ્રકાશિત કરવાનો રહેશે. આમ, સેબી(એલઓડીઆર) રેગ્યુલેશન્સ, 2019ના નિયમન 38 હેઠળની જરૂરિયાત મુજબ ધંધાની જવાબદારી અને ટકાઉપણાનો અહેવાલ આ અહેવાલના પરિશિષ્ટ-4 માં બીડેલ છે.

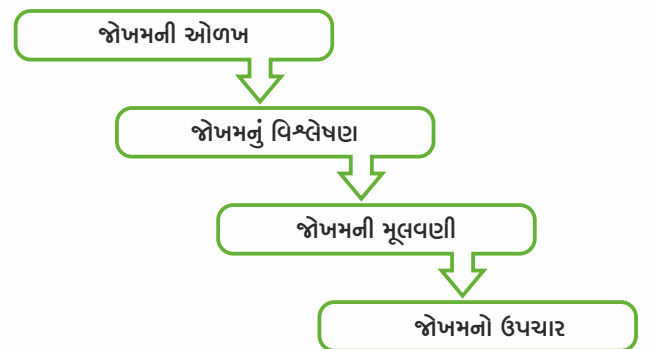
## મહત્વના ફેરફારો

આ નાણાકીય પત્રકો જે નાણાકીય વર્ષને લાગુ પડે છે તેના અંતથી અને આ અહેવાલની તારીખ સુધીના સમયગાળા વચ્ચે તમારી કંપનીની નાણાકીય પરિસ્થિતિને અસર કરતાં કોઈ મહત્વના ફેરફારો અને વચનબદ્ધતા થયા નથી.

## જોખમ વહીવટ

જીએમડીસીની રેખાકૃતિ જોતાં એટલે કે ખાણકામ અને ઊર્જા ઉત્પાદન અંગેની કામગીરી, તમારી કંપની પાસે વિવિધ કાર્યકારી જોખમોને અનુલક્ષીને અંતર્ગત જોખમ વહીવટ પ્રથાઓ છે. તેની પાસે વિવિધ ખાણકામોના કાર્યોમાં કાર્યપ્રણાલી ઘટાડવા અને વિવિધ કાર્યોમાંથી જોખમો નિવારવા સ્થાપિત ધોરણો મુજબની કાર્ય પ્રક્રિયા છે. તમારી કંપની મહદઅંશે કુદરતી સંપત્તિમાં વ્યવહાર કરે છે. આથી સરકારની નીતિ કંપનીની કામગીરીની વ્યૂહરચના ઉપર અસર પાડી શકે.

તમારી કંપનીની જોખમ વહીવટની નીતિ નીચેના પરિમાણોની આસપાસ ઘૂમે છે.



એકંદર જોખમ વહીવટ માળખાની અંદર દરેક વિભાગ જોખમ વહીવટ તરફ વિગતવાર વિશ્લેષણાત્મક અભિગમ હાથ ધરે છે. કંપનીએ જોખમ વહીવટ સમિતિ પણ ઊભી કરી છે. એક મજબૂત જોખમ વહીવટ માળખું બનાવવા માટે તેણે વ્યાવસાયિક એજન્સીના રોકાણ દ્વારા વિગતવાર કવાયત હાથ ધરી છે.

## કંપની ધારા, ૨૦૧૩ની કલમ ૧૮૬ હેઠળ કરેલ લોન, બાંધધરીઓ અથવા રોકાણોની વિગતો

તમારી કંપનીએ કંપની ધારા, ૨૦૧૩ની કલમ ૧૮૬ હેઠળ કોઈ લોન અને બાંધધરીઓ આપેલ નથી.

### થાપણો

સમીક્ષા હેઠળના વર્ષ દરમિયાન તમારી કંપનીએ કોઈપણ થાપણોનો સ્વીકાર કર્યો ન હતો અથવા નવીકરણ પણ કર્યું ન હતું.

### સંબંધિત પાર્ટીઓ સાથે કરેલ કરારો અથવા ગોઠવણોની વિગતો :

નાણાકીય વર્ષ દરમિયાન, તમારી કંપનીએ સંબંધિત પાર્ટીઓ સાથે ધંધાના સામાન્ય સંજોગોમાં કરેલા વ્યવહારો આર્મ્સ લેન્થના હતા. તમારી કંપનીએ સંબંધિત પાર્ટીઓ સાથે, ધારાની કલમ ૧૮૮ અને કંપનીની સંબંધિત પાર્ટી સાથેના વ્યવહારોની નીતિ મુજબ, મહત્વના ગણી શકાય એવા કોઈ કરાર/ ગોઠવણો/ વ્યવહારો કર્યા નથી. આથી કંપની ધારા, ૨૦૧૩ની કલમ ૧૩૪(૩) હેઠળ પત્રક એએસી-૨માં પ્રકટીકરણ કરવાની જરૂર નથી. વધુમાં, તમારી કંપની સરકારી કંપની હોવાથી, કંપની ધારા, ૨૦૧૩ હેઠળ તેમજ સેબી (એલઓડીઆર) રેગ્યુલેશન્સ, ૨૦૧૫ હેઠળ અન્ય સરકારી કંપનીઓ સાથેના વ્યવહારો મુક્ત છે. સંબંધિત પાર્ટી વ્યવહારો અંગેની નીતિ કંપનીની વેબસાઇટ <https://www.gmdcltd.com/download/corporate-policies> ઉપરથી મેળવી શકાશે.

### ઓડિટરો અને વ્યવસાયી કંપની સેક્ટર દ્વારા તેમના અહેવાલોમાં મૂકેલી વિસંગતતાઓ, મર્યાદાઓ અથવા પ્રતિકૂળ અભિપ્રાય અથવા અપ્રતિપાદન ઉપરના ખુલાસા અથવા ટીકા-ટિપ્પણી :

આવી કોઈ ટીકા-ટિપ્પણી કરેલ નથી.

### વાર્ષિક પત્રક

કંપની ધારા, ૨૦૧૩ની કલમ ૯૨(૧)ની જોગવાઈઓ અને કંપની (વહીવટ અને સંચાલન) નિયમો, ૨૦૧૪નો નિયમ ૧૧ સાથે વાંચતા તે મુજબ જરૂરી વાર્ષિક પત્રક નિયત ફોર્મ નંબર એમજીટી-૭માં કંપનીની વેબસાઇટ: <https://www.gmdcltd.com/annual-return/> ઉપર મુક્યું છે

### નિયામકોની નિમણૂક, મહેનતાણાની ચૂકવણી અને તેમની ફરજો અદા કરવા અંગેની જીએમડીસીની નીતિ

જીએમડીસી એક સરકારી કંપની હોવાથી, સ્વતંત્ર નિયામકો સિવાય, તેના નિયામકોની નિમણૂક ગુજરાત સરકાર કરે છે. જીએમડીસી તેના નિયામકોને સીટીંગ ફી અને આઉટ ઓફ પોકેટ ખર્ચા સિવાય અન્ય કોઈ મહેનતાણું ચૂકવતી નથી. સ્વતંત્ર નિયામકોની નિમણૂક શેરહોલ્ડરો દ્વારા તેમની સામાન્ય સભામાં થાય છે. વહીવટી નિયામક સિવાય, કંપનીના બધા નિયામકો બિન કારોબારી નિયામકો છે.

### સમીક્ષા હેઠળના વર્ષ દરમિયાન યોજેલ નિયામક મંડળની બેઠકોની સંખ્યા :

જીએમડીસીએ સમીક્ષા હેઠળના નાણાકીય વર્ષ દરમિયાન નિયામક મંડળની ૫ બેઠકો યોજેલ હતી.

### નિયામક મંડળ

નાણાકીય વર્ષ દરમિયાન ગુજરાત સરકારે શ્રી રાજ કુમાર, આઈ.એ.એસ.ની રાજ્યના મુખ્ય સચિવ તરીકે બદલી થવાથી તેમના સ્થાને શ્રી કમલ દયાણી, આઈ.એ.એસ.ની કંપનીના અધ્યક્ષ તરીકે નિમણૂક કરી હતી. નાણાકીય વર્ષના અંતે શ્રી કમલ દયાણી, આઈ.એ.એસ. તેમની બદલીના કારણે અધ્યક્ષ તરીકે મુક્ત (ceased) થયા હતા.

નાણાકીય વર્ષના અંત પછી, ગુજરાત સરકારે ડો. હસમુખ અદિયા, આઈ.એ.એસ. (નિવૃત્ત), માનનીય મુખ્ય મંત્રીશ્રીના મુખ્ય સલાહકારની તમારી કંપનીના નિયામક મંડળમાં નિયામક અને અધ્યક્ષ તરીકે નિમણૂક કરી હતી.

નાણાકીય વર્ષ દરમિયાન, ગુજરાત સરકારે શ્રીમતી મોના ખંધાર, આઈ.એ.એસ, અગ્ર સચિવ (આર્થિક બાબતો) નાણાં વિભાગ, ગુજરાત

સરકારની તમારી કંપનીના નિયામક તરીકે શ્રી મિલિન્ટ તોરવણો, આઈ.એ.એસ, જેમની ટ્રાન્સફર કરવામાં આવી હતી, તેમના સ્થાને થઈ હતી.

નાણાકીય વર્ષ પૂરું થયા બાદ, ગુજરાત સરકારે શ્રી એસ.જે. હૈદર, આઈ.એ.એસ. અધિક મુખ્ય સચિવશ્રી, ઉદ્યોગ અને ખાણ વિભાગની કંપનીના નિયામક મંડળમાં નિયામક તરીકે નિમણૂક કરી હતી. આ નિમણૂક સાથે, શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ. નિયામક તરીકે મુક્ત થયા હતા. વધુમાં, ગુજરાત સરકારે સુશ્રી આરતી કંવર, આઈ.એ.એસ. સચિવ (આર્થિક બાબતો), નાણાં વિભાગની કંપનીના નિયામક મંડળમાં નિયામક તરીકે શ્રીમતી મોના ખંધાર, આઈ.એ.એસ. જેમની ટ્રાન્સફર કરવામાં આવી હતી, તેમના સ્થાને થઈ હતી.

### નિયામકોની જવાબદારી અંગેનું નિવેદન

કંપની ધારા, ૨૦૧૩ની કલમ ૧૩૪(૩) (સી), કલમ ૧૩૪(૫) સાથે વાંચતા તે પ્રમાણે આપના નિયામકો પુષ્ટિ(Confirm) કરે છે. કે

૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતાં નાણાકીય વર્ષના વાર્ષિક હિસાબો તૈયાર કરવામાં લાગુ પડતા હિસાબી ધોરણોનું પાલન કર્યું છે, જ્યાં મહત્વની રીતે અલગ (Material Departure) કર્યું હોય તો તે અંગે યોગ્ય ખુલાસા કરવામાં આવ્યા છે;

નિયામકોએ એવી હિસાબી નીતિઓ પસંદ કરી છે અને તેમને સાતત્યપૂર્ણ રીતે લાગુ પાડી છે અને અનુમાનો તેમજ અંદાજો કર્યા છે, જે તર્કબદ્ધ અને સમજપૂર્વકના હોય જેથી ૩૧મી માર્ચ ૨૦૨૩ના રોજ પૂરા થતાં નાણાકીય વર્ષના અંતે કંપનીની પરિસ્થિતિનો અને તે સમયગાળાના નફા અને નુકસાનનો ખરો અને વાજબી ખ્યાલ આપી શકાય,

નિયામકોએ કંપનીની અસ્કયામતોની સલામતી માટે તેમજ છેતરપીંડી અને અન્ય અનિયમિતતાઓ જો કોઈ હોય તો, નિવારવા અને શોધી કાઢવા માટે ધારાની જોગવાઈઓ મુજબ પૂરતા હિસાબી રેકર્ડ નિભાવવા માટે યોગ્ય અને પર્યાપ્ત કાળજી લીધી છે;

નિયામકોએ વાર્ષિક હિસાબો એકમ કાર્યરત છે એ આધારે (going concern basis) બનાવ્યા છે;

નિયામકોએ, કંપનીને અનુસરવા માટે આંતરિક નાણાકીય અંકુશો ઘડ્યા છે અને આવા આંતરિક નાણાકીય અંકુશો પૂરતા છે અને અસરકારક કામગીરી બજાવી રહ્યા હતા; અને

નિયામકોએ બધા લાગુ પડતાં કાયદાઓની જોગવાઈઓની પૂર્તતા થાય તેની ખાતરી કરવા યોગ્ય પદ્ધતિઓ ઘડી હતી અને આવી પદ્ધતિઓ પૂરતી હતી અને અસરકારક કામગીરી બજાવતી હતી.

### સ્વતંત્ર નિયામકોનું નિવેદન

સ્વતંત્ર નિયામકોએ એવું નિવેદન રજૂ કર્યું છે કે કંપની ધારા, ૨૦૧૩ અને સંલગ્ન નિયમોની જોગવાઈઓ હેઠળ તેમની સ્વતંત્ર નિયામકો તરીકે નિમણૂક થવા લાયક હરવા, કંપની ધારા ૨૦૧૩ની કલમ ૧૪૯(૬)માં ઠરાવેલી બધી જરૂરિયાતો તેઓએ પરિપૂર્ણ કરી છે.

### ઓડિટ સમિતિના બંધારણ અને જાગરૂક પદ્ધતિ પૂરી પાડવા અંગેનું પ્રકટીકરણ.

સમીક્ષા હેઠળના વર્ષ દરમિયાન, ઓડિટ સમિતિ નીચેના સભ્યોની બનેલી હતી.

૧. શ્રી એસ.બી. ડાંગાયચ, સ્વતંત્ર નિયામક, અધ્યક્ષ
૨. શ્રી મિલિન્ટ તોરવણો, આઈ.એ.એસ. નિયામક, સભ્ય (૧૪.૦૨.૨૦૨૩ સુધી)
૩. શ્રીમતી મોના ખંધાર, આઈ.એ.એસ. નિયામક, સભ્ય (૧૪.૦૨.૨૦૨૩ થી)
૪. શ્રી નીતિન શુક્લ, સ્વતંત્ર નિયામક, સભ્ય
૫. પ્રોફેસર શૈલેશ ગાંધી, સ્વતંત્ર નિયામક, સભ્ય

તમારી કંપનીએ વ્હીસલ બ્લોઅર/જાગરૂક પદ્ધતિ નીતિની સ્થાપના કરી છે. તેણે જે કર્મચારીઓ અને નિયામકો પોતાની ચિંતાઓ વ્યક્ત કરે તેમનો ભોગ ના લેવાય તે માટે પૂરતી સલામતીની વ્યવસ્થાની જોગવાઈ કરી છે. તેણે કર્મચારીઓના અને કંપનીના હિતોને લગતી બાબતોની જાણ કરવા અંગે ઓડિટ સમિતિના અધ્યક્ષની પાસે સીધો પ્રવેશ મળી શકે એવી જોગવાઈ કરી છે.

### કામના સ્થળે સ્ત્રીઓની જાતીય સતામણી (નિવારણ, પ્રતિબંધ અને ક્ષતિપૂર્તિ) ધારા, 2013 હેઠળ પ્રક્ટીકરણ

કામના સ્થળે સ્ત્રીઓની જાતીય સતામણી (નિવારણ, પ્રતિબંધ અને ક્ષતિપૂર્તિ) ધારા, 2013ની જરૂરિયાતો મુજબ તમારી કંપની પાસે જાતીય સતામણી નીતિ છે. જાતીય સતામણી સંબંધી મળતી ફરિયાદોની ક્ષતિપૂર્તિ માટે આંતરિક ફરિયાદો સમિતિ (આઈસીસી) ઊભી કરવામાં આવી છે. આ નીતિ હેઠળ બધા જ કર્મચારીઓ (કાયમી, કરાર હેઠળના, કામચલાઉ, તાલીમાર્થી) ને આવરી લેવામાં આવ્યા છે.

વર્ષ 2022-23 દરમિયાન જાતીય સતામણી અંગે મળેલી ફરિયાદો અને તેના નિકાલનો સારાંશ નીચે આપેલ છે:

મળેલ ફરિયાદોની સંખ્યા : ૧

નિકાલ કરેલ ફરિયાદોની સંખ્યા : ૧

પડતર ફરિયાદોની સંખ્યા : શૂન્ય

### એકત્રિત નાણાકીય પત્રકો

કંપની પારા, 2013ની કલમ ૧૩૩ હેઠળ અધિસૂચિત ભારતીય હિસાબી ધોરણો (ઈન્ડએએસ), કંપની (ભારતીય હિસાબી ધોરણો) નિયમો, 201૫ અને ધારાની અન્ય લાગુ પડતી જોગવાઈઓ સાથે વાંચતા, મુજબ તૈયાર કરવામાં આવેલ તમારી કંપનીના એકત્રિત નાણાકીય પત્રકો આ વાર્ષિક અહેવાલનો ભાગ બને છે. વધુમાં, પેટા કંપનીઓ / સહયોગી કંપનીઓ / સંયુક્ત સાહસોના નાણાકીય પત્રકોના મુખ્ય લક્ષણોને સમાવતું પત્રક, સૂચવેલ ફોર્મેટ એઓસી-૧ (AOC-1) માં પરિશિષ્ટ-૬માં આવ્યું છે.

### કોર્પોરેટ ગવર્નન્સ

સેબી (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિકવાયરમેન્ટ્સ) રેગ્યુલેશન્સ, 201૫ મુજબ, કોર્પોરેટ ગવર્નન્સ ઉપરનો વિગતવાર અહેવાલ પરિશિષ્ટ-૭માં આવ્યો છે.

### વ્યવસ્થાપન સંબંધી ચર્ચા અને વિશ્લેષણ

સેબી (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિકવાયરમેન્ટ્સ) રેગ્યુલેશન્સ, 201૫ મુજબ, વ્યવસ્થાપન સંબંધી ચર્ચા અને વિશ્લેષણ પરિશિષ્ટ-૮ માં આવ્યા છે અને આ અહેવાલનો ભાગ બને છે.

### પર્યાવરણ કાર્યક્રમ

લિઝાઈટ, થર્મલ ઊર્જા ઉત્પન્ન કરવાના મુખ્ય સ્ત્રોતોમાંનું એક છે, જે સલ્ફર અને પાયરાઈટ જેવા દૂષકો સાથે લાવે છે, જે પર્યાવરણને અસર કરે છે. આ દૂષકોને દૂર કરવા એ તકનીકી રીતે લિઝાઈટને ધોવા તરીકે ગણવામાં આવે છે, જે પ્રદૂષણનું પ્રમાણ ઘટાડશે. કંપની પાયરાઈટ અને સલ્ફર દૂર કરવાનું સંયંત્ર બનાવવાની તકો શોધી રહી છે, જે અદ્યતન ડ્રાય ટેકનોલોજીનો ઉપયોગ કરશે. કંપની માને છે કે ઉત્સાહજનક વિકાસ અને ટેકનોલોજી સંચાલિત પ્રગતિની જરૂરિયાત જેટલું જ પર્યાવરણ પણ મહત્વનું છે જેથી ભારતને લીલી(green) ઊર્જાનો દેશ બનાવવાની માનનીય વડાપ્રધાનશ્રીની દૂરંદેશી દ્રષ્ટિને સાકાર કરી શકાય.

પર્યાવરણની દેખરેખ અને પ્રદૂષણને નિયંત્રિત કરવાના હેતુથી કંપનીએ થર્મલ પાવર પ્રોજેક્ટમાં ઇલેક્ટ્રોનિક સ્થિરતા નિયંત્રક સ્થાપિત કર્યા છે. જે બોઈલર સ્ટેક્સ (stacks) માં ઉત્સર્જનને નિયંત્રિત કરે છે. સૂકી ધુમ્મસ તંત્ર રચના કરી છે જે કન્વેયર (conveyor) દ્વારા માલસામાનની હેરફેર દરમિયાન ધૂળ ઉત્સર્જનને નિયંત્રિત કરે છે.

તમારી કંપની પર્યાવરણ અને આરોગ્ય સભાનતાની સંસ્કૃતિ વિકસાવવામાં સક્રિયપણે વ્યસ્ત છે. તે તેની કામગીરી અને સંચાલનમાં શ્રેષ્ઠ પ્રથાઓ અપનાવી કાર્બન અને આબોહવામાં તટસ્થતા હાંસલ કરવા પ્રયાસ કરે છે. તમારી કંપનીને જણાવતા આનંદ થાય છે કે તે ટપક સિંચાઈ પદ્ધતિનો ઉપયોગ કરે છે અને તે એવી યોજનાને ટેકો આપે છે કે વરસાદી પાણીનો સંગ્રહ કરવા ચેકડેમ બનાવી તેનો પુનઃવપરાશ કરે છે. સુજલામ સુફલામ યોજના હેઠળ તમારી કંપનીએ તળાવોને ઊંડા કરવાનું પણ હાથ ધર્યું છે. આમ પાણીના પ્રત્યેક બુંદની ગણતરી કરે છે.

તે વૃક્ષારોપણ દ્વારા લીલા પટ્ટા (green belt)ના વિકાસને પ્રોત્સાહન આપે છે. નાણાકીય વર્ષ 2022-23 દરમિયાન આપણે ખાણકામ લીઝ અને રહેણાંક ના 2૧ હેક્ટર વિસ્તારને આવરી લઈ રાજ્યના વન વિભાગ, સ્થાનિક ગામો, સોસાયટીઓ, વિગેરેની મદદથી ૫૫,૦૦૦ રોપાઓનું વાવેતર કર્યું છે.

### ઔદ્યોગિક સંબંધો, આરોગ્ય અને સુખાકારી

તમારી કંપની સલામતીના ઉચ્ચતમ ધોરણોનું પાલન કરે છે, અને તેની ખાતરી અને જાળવણી કરે છે. તે આપણા લોકો માટે આંતરિક અને બાહ્ય નિષ્ણાતો દ્વારા સલામતી તાલીમ વર્કશોપનું આયોજન કરે છે. દરેક યોજના (Project) પર મુખ્ય જોખમોની ઓળખ અને જોખમ સ્તર જેટલું નીચામાં નીચું જાય તેટલું ઘટાડવા માટે ઓકિટેબલ નિયંત્રણ પગલાંના અમલીકરણ વાજબી રીતે પ્રાપ્ત કરી શકાય તેવી એક મજબૂત સલામતી વ્યવસ્થાપન યોજના (SMP) તૈયાર કરવામાં આવી છે. તે કોલ માર્ફલ્સ રેગ્યુલેશન, 2017ની કલમ ૧૦૪ અને ડીજીએમએસના પરિપત્રો અનુસાર તૈયાર કરેલ છે.

તમારી કંપની સફળતાપૂર્વક OHSAS:૧૮૦૦૧ થી ISO ૪૫૦૦૧ : 201૮માં સ્થાનાંતરિત થઈ છે. તે સક્રિય સંકટ ઓળખ અને જોખમ ઘટાડવા કર્મચારીઓના એકંદર આરોગ્યમાં સુધારો અને સુખાકારી અને જોખમ વહીવટમાં કર્મચારીઓના સક્રિય સમાવેશ ઉપર ધ્યાન કેન્દ્રિત કરી રહી છે. આ ઉપરાંત, તેણે સુરક્ષા વધારવા માટે ડિજિટલ દરમિયાનગીરી અપનાવી છે, જેથી ઉદ્યોગની શ્રેષ્ઠ પ્રથાઓની સમકક્ષ (benchmark) થઈ શકાય.

જીએમડીસીએ DGMSની માર્ગદર્શિકાઓ અનુસાર રાજપારડી ખાતે ઢાળ સ્થાપિત રડાર (SSR) સ્થાપિત કર્યું છે. SSR જટિલ ઢાળ નિયંત્રણ માટે વિશ્વની શ્રેષ્ઠ પદ્ધતિઓમાં છે, જે જોખમવાળા વિસ્તારોમાં ઉત્પાદન વધારવામાં, ઉત્પાદકતામાં સુધારો કરવા અને જમીનના આધારમાં મદદરૂપ થાય છે.

સમીક્ષા હેઠળના વર્ષ દરમિયાન, યુનિયનો સાથેના ઔદ્યોગિક સંબંધો સુમેળ ભર્યા રહ્યા છે.

### કંપનીની સામાજિક જવાબદારી

૯૦ના દાયકાની શરૂઆતમાં સ્થપાયેલ ગ્રામ્ય વિકાસ ટ્રસ્ટ (GVT), તમારી કંપનીની અંદરની એક સંસ્થા છે જેને કામકાજના અને તેની કામગીરીની આસપાસના વિસ્તારોના સમુદાયોના જીવનની ગુણવત્તામાં સુધારો કરવાનું સોંપવામાં આવ્યું છે. તેની પ્રવૃત્તિઓની યોજના વ્યાપક ભૌગોલિક વિસ્તાર (Coverage), અને તેના કાર્યાત્મક વિસ્તાર ભરૂચ, ભાવનગર, છોટાઉદેપુર, દેવભૂમિ દ્વારકા, કચ્છ, પંચમહાલ અને સુરત જિલ્લાઓના ગામડાઓમાં ફેલાયેલ છે. GVT નવીન રીતની ભાગીદારી અને કાર્યક્રમો વ્યૂહાત્મક સહયોગ અને હિસ્સેદારોના રોકાણ (engagements), દ્વારા વાસ્તવિક (tangible) વિકાસ લાવવાનો પ્રયાસ કરે છે.

વર્ષ દરમિયાન, જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટ (જીએમડીસી-જીવીટી) દ્વારા ૧૮૧ જાન્યુઆરી, 2023ના રોજ એક ખૂબજ મહત્વાકાંક્ષી કાર્યક્રમ એટલે કે જીએમડીસી સામર્થ્ય રોજગારલક્ષી કૌશલ્ય તાલીમ શરૂ કરવામાં આવ્યો છે. આ કાર્યક્રમનું લક્ષ્ય ૩ વર્ષોના સમયગાળામાં ગુજરાતના ૩૦૦૦ યુવાનોને કૌશલ્ય તાલીમ અને રોજગારીની તકો પૂરી પાડવાનું છે. આ પહેલ જીએમડીસીની કામગીરીની યોજનાઓના વિસ્તારોના ઉમેદવારો પર લક્ષ્યાંકિત છે. આમ જીએમડીસી જ્યાં કામગીરી કરે છે ત્યાંના સ્થાનિક સમુદાયોને લાભ આપવાનું લક્ષ્ય છે. જુલાઈ-2023 સુધીમાં

કરછ,ભાવનગર, સુરત, ભરૂચ અને પંચમહાલ જિલ્લાઓમાં આવેલ જીએમડીસી સામર્થ્ય તાલીમના વિવિધ કેન્દ્રો ઉપર ૫૭૦થી વધુ ઉમેદવારો નોંધાયા છે અને ૧૬ બેચો હેઠળ તાલીમ શરૂ કરવામાં આવી છે.

તમારી કંપનીને જણાવતા આનંદ થાય છે. કે GVTની વિવિધ પહેલ દ્વારા, જીએમડીસીના વિવિધ યોજનાઓના સમગ્ર વિસ્તારોના ૧૬,૦૦૦થી વધુ વિદ્યાર્થીઓને લાભ મળી રહ્યો છે. GVT દ્વારા સ્થપાયેલ વિવિધ આંગણવાડીઓમાં આરોગ્યપદ શૈક્ષણિક વાતાવરણ બનાવવામાં મદદ મળી રહી છે. અક્ષયપાત્ર ફાઉન્ડેશન સાથે મળીને આંગણવાડીઓમાં વિદ્યાર્થીઓને મધ્યાહ્ન ભોજનની સુવિધા મળે છે. તે ગરીબ પરિવારના બાળકો માટે શાળા બસ સેવા પણ ચલાવે છે. યુવાનોને ભવિષ્ય માટે તૈયાર કરવા માટેની પ્રતિબદ્ધતા માટે, GVTએ યોજના વિસ્તારોમાં પુસ્તકાલય સંસાધનો અને બાળકો માટેના સચિત્ર પુસ્તકો પૂરા પાડ્યા છે.

જાહેર આરોગ્ય સંભાળથી વંચિત દૂરસ્થ, પડકારરૂપ, અપૂરતી-સેવા મેળવતા અને જ્યાં આવી સેવાઓ પહોંચી નથી તેવા લોકોને સેવા પૂરી પાડવા તમારી કંપનીએ ૨૦૧૭માં મોબાઈલ ઈ-કિલનિક શરૂ કર્યું. ૨૦૨૨-૨૩ દરમિયાન, તમારી કંપનીની યોજના સ્થાનોની આસપાસના ૧૦૭ ગામોના ૩૬,૦૦૦થી વધુ લોકોને ઈ-કિલનિકનો લાભ મળ્યો છે.

સીએસઆર અંગેનો વિગતવાર વાર્ષિક અહેવાલ આ અહેવાલમાં અન્યત્ર **પરિશિષ્ટ-૯** માં પ્રકાશિત કરવામાં આવ્યો છે અને આ અહેવાલનો ભાગ બને છે. કંપનીની સીએસઆર નીતિ વેબસાઇટ:

<https://www.gmdcltd.com/about/corporate-policies-gmdc> ઉપર ઉપલબ્ધ છે.

## ન્યાય સ્વીકાર

આપના નિયામકો, જીએમડીસીના તમામ સ્તરોએ કામ કરતાં અધિકારીઓ, કર્મચારીઓ અને કામદારોની સંનિષ્ઠ સેવાઓ અને સહકાર બદલ તેમની ઊંડી આભારની લાગણી વ્યક્ત કરી નોંધ લેવા ઈચ્છે છે. તેઓ નાણાકીય સંસ્થાઓ અને રોકાણકારો દ્વારા તેમનામાં મૂકવામાં આવેલા વિશ્વાસ બદલ પણ આભારની લાગણી કરી નોંધ લેવા ઈચ્છે છે. વધુમાં, આપના નિયામકો કેન્દ્ર સરકારના વિવિધ વિભાગો અર્થાત પર્યાવરણ અને વન મંત્રાલય, કોલસા મંત્રાલય, ખાણ મંત્રાલય, ભારતીય ખાણ બ્યુરો, ખાણ સુરક્ષાના ડાયરેક્ટર જનરલ અને ગુજરાત રાજ્ય સરકારના વિવિધ વિભાગો અર્થાત ઉદ્યોગ અને ખાણ વિભાગ, ઊર્જા અને પેટ્રોકેમિકલ્સ વિભાગ, ગુજરાત ઈલેક્ટ્રિસિટી રેગ્યુલેટરી કમિશન, નાણાં વિભાગ, ભૂસ્તર અને ખાણકામ કમિશ્નરશ્રીની કચેરી અને ગુજરાત રાજ્ય પ્રદૂષણ નિયંત્રણ બોર્ડ પ્રત્યે પણ આભાર માનવા ઈચ્છે છે. નિયામકો તમારી કંપનીના વ્યૂહાત્મક રૂપાંતર ભાગીદારો, સલાહકારો, માનવંતા ગ્રાહકો અને શેરહોલ્ડરોનો પણ મૂલ્યવાન સહકાર બદલ હૃદયપૂર્વક આભાર માને છે.

નિયામક મંડળના નામે અને વતી

તારીખ: ૧૭મી ઓગષ્ટ, ૨૦૨૩  
સ્થળ: અમદાવાદ

**હસમુખ અદિયા, આઈ.એ.એસ.( નિવૃત્ત)**  
બિન કારોબારી અધ્યક્ષ



## પરિશિષ્ટ-૧

## ભારતના કોમ્પ્ટ્રોલર એન્ડ ઓડિટર જનરલની ટીકા ટિપ્પણી

## કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩(૬) (બી) હેઠળ ૩૧ માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે ગુજરાત ખનિજ વિકાસ લિમિટેડના એકલ નાણાકીય પત્રકો પર ભારતના કોમ્પ્ટ્રોલર અને ઓડિટર જનરલની ટીકા ટિપ્પણી

કંપની ધારા, ૨૦૧૩ (ધારા) હેઠળ સૂચવેલ નાણાકીય અહેવાલ બનાવવા અંગેના ધારાધોરણો મુજબ ૩૧ માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના એકલ નાણાકીય પત્રકો બનાવવાની જવાબદારી કંપનીના વહીવટની છે. ધારાની કલમ ૧૩૯(૫) હેઠળ ભારતના કોમ્પ્ટ્રોલર અને ઓડિટર જનરલ દ્વારા નિમાયેલ વૈધાનિક ઓડિટરો, ધારાની કલમ ૧૪૩(૧૦) હેઠળ સૂચવેલા ઓડિટના ધોરણો મુજબ તેમના દ્વારા કરવામાં આવેલ સ્વતંત્ર ઓડિટના આધારે ધારાની કલમ ૧૪૩ હેઠળ આ નાણાકીય પત્રકો પર તેમનો અભિપ્રાય વ્યક્ત કરવા માટે જવાબદાર છે. તારીખ ૩૦ મે, ૨૦૨૩ના રોજના તેમના ઓડિટ અહેવાલ મુજબ આપું કરેલ હોવાનું તેમણે જણાવેલ છે.

મેં, ધારાની કલમ ૧૪૩(૬) (એ) હેઠળ ભારતના કોમ્પ્ટ્રોલર અને ઓડિટર જનરલ વતી ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના ૩૧ માર્ચ, ૨૦૨૩ ના રોજ પૂરા થતા વર્ષના એકલ નાણાકીય પત્રકોનું પૂરક ઓડિટ કરેલ છે. આ પૂરક ઓડિટ વૈધાનિક ઓડિટરોના કાર્યકારી કાગળોના આધાર લીધા વગર સ્વતંત્ર રીતે કરવામાં આવ્યું છે અને તે મુખ્યત્વે વૈધાનિક ઓડિટરો અને કંપનીના કર્મચારી વર્ગની પૂછપરછ અને પસંદગીના થોડા હિસાબી રેકર્ડની ચકાસણી પૂરતું મર્યાદિત છે.

મારા પૂરક ઓડિટના આધારે મહત્વનું કાંઈ મારી જાણમાં આવ્યું નથી કે જે ધારાની કલમ ૧૪૩ (૬) (બી) હેઠળ વૈધાનિક ઓડિટરના અહેવાલ ઉપર વધારાની ટીકા-ટિપ્પણી અથવા પૂર્તિ ઊભી કરે.

ભારતના કોમ્પ્ટ્રોલર અને ઓડિટર જનરલ માટે અને વતી

## વિજય એન. કોઠારી

એકાઉન્ટન્ટ જનરલ (ઓડિટ-૨), ગુજરાત

સ્થળ: અમદાવાદ

તારીખ: ૨૦.૦૭.૨૦૨૩

## પરિશિષ્ટ-૧(ચાલુ) ભારતના કોમ્પ્રોલર એન્ડ ઓડિટર જનરલની ટીકા ટિપ્પણી

કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩(૬) (બી) હેઠળ ૩૧ માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે ગુજરાત ખનિજ વિકાસ લિમિટેડના એકત્રિત નાણાકીય પત્રકો પર ભારતના કોમ્પ્રોલર અને ઓડિટર જનરલની ટીકા ટિપ્પણી

કંપની ધારા, ૨૦૧૩ (ધારા) હેઠળ સૂચવેલ નાણાકીય અહેવાલ બનાવવા અંગેના ધારાધોરણો મુજબ ૩૧ માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના એકત્રિત નાણાકીય પત્રકો બનાવવાની જવાબદારી કંપનીના વહીવટની છે. ધારાની કલમ ૧૩૯(૫), કલમ ૧૨૯(૪) સાથે હેઠળ ભારતના કોમ્પ્રોલર અને ઓડિટર જનરલ દ્વારા નિમાયેલ વૈધાનિક ઓડિટરો, ધારાની કલમ ૧૪૩(૧૦), કલમ ૧૨૯(૪) સાથે વાંચતા તે હેઠળ સૂચવેલા ઓડિટના ધોરણો મુજબ તેમના દ્વારા કરવામાં આવેલ સ્વતંત્ર ઓડિટના આધારે ધારાની કલમ ૧૪૩ હેઠળ આ નાણાકીય પત્રકો પર તેમનો અભિપ્રાય વ્યક્ત કરવા માટે જવાબદાર છે. તારીખ ૩૦ મે, ૨૦૨૩ના રોજના તેમના ઓડિટ અહેવાલ મુજબ આવું કરેલ હોવાનું તેમણે જણાવેલ છે.

મેં, ધારાની કલમ ૧૪૩(૬) (એ), કલમ ૧૨૯(૪) સાથે વાંચતા, તે હેઠળ ભારતના કોમ્પ્રોલર અને ઓડિટર જનરલ વતી ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના ૩૧ માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષના એકત્રિત નાણાકીય પત્રકોનું પૂરક ઓડિટ કરેલ છે. અમે ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના નાણાકીય પત્રકોનું પૂરક ઓડિટ કરેલ છે, પરંતુ નૈની કોલ કંપની લિમિટેડના તે તારીખે પૂરા થતા વર્ષના નાણાકીય પત્રકોનું પૂરક ઓડિટ કરેલ નથી. વધુમાં, ધારાની કલમ ૧૩૯(૫) અને ૧૪૩(૬)(એ), ગુજરાત મિનરલ રિસર્ચ એન્ડ ઇન્ડસ્ટ્રીયલ કન્સલ્ટન્સી સોસાયટી, જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટ, જીએમડીસી સાયન્સ એન્ડ રિસર્ચ સેન્ટર, ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિઅલ એક્સેલન્સ, સ્વર્ણમ ગુજરાત ફ્લોરસ્પાર પ્રાઇવેટ લિમિટેડ, ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિમિટેડ, ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડ અને ઐક્ય કેમિકલ્સ પ્રાઇવેટ લિમિટેડ ખાનગી એકમો હોવાથી વૈધાનિક ઓડિટરોની નિમણૂક અને પૂરક ઓડિટ કરવા માટે લાગુ પડતી નથી. તે મુજબ ભારતના કોમ્પ્રોલર અને ઓડિટર જનરલે આ કંપનીઓના વૈધાનિક ઓડિટરની નિમણૂક કે પૂરક ઓડિટ કર્યા નથી. આ પૂરક ઓડિટ વૈધાનિક ઓડિટરોના કાર્યકારી કાગળોના આધાર લીધા વગર સ્વતંત્ર રીતે કરવામાં આવ્યું છે અને તે મુખ્યત્વે વૈધાનિક ઓડિટરો અને કંપનીના કર્મચારી વર્ગની પૂછપરછ અને પસંદગીના થોડા હિસાબી રેકર્ડની ચકાસણી પૂરતું મર્યાદિત છે.

મારા પૂરક ઓડિટના આધારે મહત્વનું કાંઈ મારી જાણમાં આવ્યું નથી કે જે ધારાની કલમ ૧૪૩ (૬) (બી) હેઠળ વૈધાનિક ઓડિટરના અહેવાલ ઉપર વધારાની ટીકા-ટિપ્પણી અથવા પૂર્તિ ઊભી કરે

ભારતના કોમ્પ્રોલર અને ઓડિટર જનરલ માટે અને વતી

વિજય એન. કોઠારી

એકાઉન્ટન્ટ જનરલ (ઓડિટ-૨), ગુજરાત

સ્થળ: અમદાવાદ

તારીખ: ૨૦.૦૭.૨૦૨૩

## પરિશિષ્ટ - ૨

## ફોર્મ નંબર એમઆર-૩

## સેક્ટરિયલ ઓડિટ અહેવાલ

## તા.૩૧-૩-૨૦૨૩ના રોજ પૂરા થતા નાણાકીય વર્ષનો

(કંપની ધારા, ૨૦૧૩ની કલમ ૨૦૪(૧) અને કંપની (કર્મચારીગણની નિમણૂક અને મહેનતાણું) નિયમો, ૨૦૧૪ના નિયમ ૯ મુજબ)

પ્રતિ,

સભ્યો

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ,

(CIN: L14100GJ1963SGC001206)

ખનિજ ભવન, ગુજરાત યુનિવર્સિટી મેદાન પાસે,

૧૩૨ ફૂટ રીંગ રોડ, વસ્ત્રાપુર, અમદાવાદ - ૩૮૦ ૦૫૨.

અમે, ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (હવે પછી કંપની તરીકે જણાવાશે) દ્વારા તેને લાગુ પડતી કાયદેસરની જોગવાઈઓની પૂર્તતા અને સારા કોર્પોરેટ વ્યવહારોનું પાલન કર્યું છે, તે અંગેનું સેક્ટરિયલ ઓડિટ કર્યું છે. સેક્ટરિયલ ઓડિટ એવી રીતે પૂર્ણ કરવામાં આવ્યું હતું કે કંપનીના વ્યવહાર/કાયદેસરના અનુપાલનને મૂલવવાનો અને તેના ઉપર અમારો અભિપ્રાય વ્યક્ત કરવાનો અમને વાજબી આધાર પૂરો પાડે.

કંપનીના ચોપડાઓ, પેપરો, મિનિટ્સ બુકો, ફાઈલ કરેલા પત્રકો અને રિટર્ન અને કંપની દ્વારા નિભાવવામાં આવતા અન્ય રેકર્ડ અને કંપની દ્વારા, તેમના અધિકારીઓએ, એજન્ટોએ અને અધિકૃત પ્રતિનિધિઓએ સેક્ટરિયલ ઓડિટ હાથ ધર્યું તે દરમિયાન આપેલી માહિતીની પણ અમારી ચકાસણીના આધારે અમે આથી અહેવાલ આપીએ છીએ કે, અમારા અભિપ્રાય મુજબ, હવે પછી અહેવાલમાં જણાવ્યા સુધી, જણાવેલ રીતે અને જણાવેલ મર્યાદામાં કંપનીએ ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા નાણાકીય વર્ષને આવરી લેતા ('ઓડિટ સમયગાળા') દરમિયાન નીચે આપેલી કાયદાકીય જોગવાઈઓનું પાલન કર્યું છે અને કંપની પાસે યોગ્ય મંડળ પ્રક્રિયાઓ અને પૂર્તતા પદ્ધતિ છે:

અમે વધુમાં અહેવાલ આપીએ છીએ કે યોગ્ય અને અદ્યતન કરેલા (Updated) ચોપડાઓ, પેપરો, મિનિટ્સ બુકો નિભાવવાની અને લાગુ પડતા નિયંત્રક સત્તાધિકારીઓ સમક્ષ પત્રકો અને રિટર્ન ફાઈલ કરવાની અને અન્ય રેકર્ડ નિભાવવાની જવાબદારી વહીવટની અને કંપનીની છે. અમારી જવાબદારી અમારી સમક્ષ રજૂ કરેલ દસ્તાવેજોની વિગતોની ચકાસણી કરવાની, પૂર્તતાના સંદર્ભમાં વિગતોનું તટસ્થ રીતે મૂલ્યાંકન કરવાની અને તેના ઉપર અહેવાલ આપવાની છે. અમે (નીચે દર્શાવેલા કાયદાઓની) જોગવાઈઓ પ્રમાણે કંપનીએ ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે નિભાવેલા ચોપડાઓ, પેપરો, મિનિટ્સ બુકો અને ફાઈલ કરેલા પત્રકો અને રિટર્ન અને અન્ય રેકર્ડ તપાસ્યા છે :

૧. ધી કંપનીઝ એક્ટ, ૨૦૧૩ (ધી એક્ટ) અને તે હેઠળ બનાવેલા નિયમો;
૨. ધી સિક્યોરીટીઝ કોન્ટ્રાક્ટ્સ (રેગ્યુલેશન) એક્ટ, ૧૯૫૬ ('એસસીઆરએ') અને તે હેઠળ બનાવેલા નિયમો;
૩. ધી ડિપોઝીટરીઝ એક્ટ, ૧૯૯૬ અને તે હેઠળ બનાવેલા નિયમો અને પેટા કાયદાઓ;
૪. વિદેશી સીધા રોકાણો, સમુદ્ધારના સીધા રોકાણો અને બહારના વાણિજ્યિક ઉછીના નાણાંને લગતી બાબતોની મર્યાદામાં ફોરેન એક્સચેન્જ મેનેજમેન્ટ એક્ટ, ૧૯૯૯ અને તે હેઠળ બનાવેલા નિયમો અને નીતિનિયમો (regulations);
૫. સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા એક્ટ, ૧૯૯૨ ('સેબી એક્ટ') હેઠળ સૂચિત કરેલા નીચેના નીતિનિયમો અને માર્ગદર્શિકાઓ :
  - (અ) ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (સબસ્ટેનશીયલ એક્ટિવિટીઝ ઓફ શેર્સ એન્ડ ટેઈક ઓવર્સ) રેગ્યુલેશન્સ, ૨૦૧૧;
  - (બ) ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (પ્રોહિબિશન ઓફ ઇનસાઈડર ટ્રેડિંગ) રેગ્યુલેશન્સ, ૧૯૯૨;
  - (ક) ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (ઈસ્યુ ઓફ ક્રેડિટ એન્ડ ડિસ્ક્લોઝર રિસ્કવાયરમેન્ટ્સ) રેગ્યુલેશન્સ, ૨૦૧૮ (ઓડિટ સમયગાળા દરમિયાન કંપનીને લાગુ પડતા નથી);
  - (ડ) ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (એમ્પ્લોઈ સ્ટોક ઓપ્શન સ્કીમ એન્ડ એમ્પ્લોઈ સ્ટોક પરચેઈઝ સ્કીમ) ગાઈડલાઈન્સ, ૧૯૯૯ અને ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (શેર બેઈઝડ એમ્પ્લોઈ બેનીફીટ્સ) રેગ્યુલેશન્સ, ૨૦૧૪ (ઓડિટ સમયગાળા દરમિયાન કંપનીને લાગુ પડતા નથી);
  - (ઈ) ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (ઈસ્યુ એન્ડ લિસ્ટીંગ ઓફ ડેટ સિક્યોરીટીઝ) રેગ્યુલેશન્સ, ૨૦૦૮ (ઓડિટ સમયગાળા દરમિયાન કંપનીને લાગુ પડતા નથી. );
  - (ફ) ધી કંપનીઝ એક્ટ અને ગ્રાહક સાથેના વ્યવહારને લગતા ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (રજિસ્ટ્રાર ટુ એન ઈસ્યુ એન્ડ શેર ટ્રાન્સફર એજન્ટ્સ) રેગ્યુલેશન્સ, ૧૯૯૩ (ઓડિટ સમયગાળા દરમિયાન કંપનીને લાગુ પડતા નથી);
  - (ગ) ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (ડિલિસ્ટિંગ ઓફ ઇકિવિટી શેર્સ) રેગ્યુલેશન્સ, ૨૦૦૯ (ઓડિટ સમયગાળા દરમિયાન કંપનીને લાગુ પડતા નથી);
  - (ઘ) ધી સિક્યોરીટીઝ એન્ડ એક્સચેન્જ બોર્ડ ઓફ ઇન્ડિયા (બાય બેક ઓફ સિક્યોરીટીઝ) રેગ્યુલેશન્સ, ૨૦૧૮ (ઓડિટ સમયગાળા દરમિયાન કંપનીને લાગુ પડતા નથી).

૬. નીચેના કેટલાક અન્ય કાયદાઓ જે ચોક્કસપણે કંપનીને જ લાગુ પડે છે :

- (અ) ધી માઈન્સ એક્ટ, ૧૯૫૨;
- (બ) ધી માઈન્સ એન્ડ મિનરલ્સ (ડેવલપમેન્ટ એન્ડ રેવ્યુલેશન) એક્ટ, ૧૯૫૦;
- (ક) ધી એર (પ્રિવેન્શન એન્ડ કંટ્રોલ ઓફ પોલ્યુશન) એક્ટ, ૧૯૮૧;
- (ડ) ધી એન્વાયરમેન્ટલ (પ્રોટેક્શન) એક્ટ, ૧૯૮૬;
- (ઘ) ધી એન્વાયરમેન્ટલ (પ્રોટેક્શન) રૂલ્સ, ૧૯૮૬, ૨૦૦૮ સુધી સુધારેલ;
- (ઙ) ધી હેઝાર્ડસ વેસ્ટ (મેનેજમેન્ટ એન્ડ હેન્ડલીંગ) રૂલ્સ, ૧૯૮૯;
- (ગ) ધી નોઈઝ પોલ્યુશન (રેવ્યુલેશન એન્ડ કંટ્રોલ) રૂલ્સ, ૨૦૦૦;
- (ઘ) ધી ઇલેક્ટ્રિસિટી એક્ટ, ૨૦૦૩

અમે નીચેની બાબતોને લાગુ પડતા કલોઝની પૂર્તતા પણ તપાસી છે :

૧. ધી ઇન્સ્ટીટ્યુટ ઓફ કંપની સેક્ટરીઝ ઓફ ઇન્ડિયાએ બહાર પાડેલા સેક્ટરિયલ ધોરણો.
૨. ધી સિક્યોરીટીઝ એન્ડ એક્ષચેન્જ બોર્ડ ઓફ ઇન્ડિયા (લિસ્ટિંગ ઓબલીગેશન એન્ડ ડિસ્ક્લોઝર રિફાઈન્સ) રેવ્યુલેશન્સ, ૨૦૧૫.

**અમે વધુમાં અહેવાલ આપીએ છીએ કે,** કંપનીએ પૂરી પાડેલી માહિતી અનુસાર ચોક્કસપણે કંપનીને લાગુ પડતા હોય તેવા અન્ય કોઈ કાયદાઓ નથી.

**અમે વધુમાં અહેવાલ આપીએ છીએ કે,**

- (અ) કંપનીના નિયામક મંડળની રચના કારોબારી નિયામકો, બિન-કારોબારી નિયામકો અને સ્વતંત્ર નિયામકોના ચોચ્ય સંતુલન સાથે કરવામાં આવી છે.
- (બ) કંપની પાસે નિયામક મંડળની બેઠકો યોજવા માટે તમામ નિયામકોને નિયામક મંડળની બેઠકની નોટિસ મોકલવાની પ્રથા છે. અમને જણાવ્યા મુજબ, કંપનીએ એજન્ડા અને એજન્ડા ઉપરની વિગતવાર નોંધ પણ નિયામકોને પૂરી પાડી છે, અને બેઠક અગાઉ અને અર્થપૂર્ણ ભાગ લઈ શકાય તે માટે એજન્ડાની બાબતો અંગે વધુ માહિતી અને સ્પષ્ટતા માંગવાની અને મેળવવાની પદ્ધતિ અસ્તિત્વમાં છે.
- (ક) નિર્ણયો બહુમતીથી લેવામાં આવે છે જ્યારે અસહમત સભ્યોના મંતવ્યોની નોંધ લેવામાં આવે છે. (Captured) અને, જ્યાં લાગુ પડતું હોય ત્યાં, મિનિટ્સના ભાગરૂપે રેકર્ડમાં રાખવામાં આવે છે.

**અમે વધુમાં અહેવાલ આપીએ છીએ કે,** લાગુ પડતા કાયદાઓ, નિયમો, નીતિનિયમો અને માર્ગદર્શિકાઓના નિયંત્રણ અને પાલનની ખાતરી કરવા માટે કંપનીના ક્રમ અને કામગીરીને અનુરૂપ પૂરતી પદ્ધતિઓ અને પ્રક્રિયાઓ કંપનીમાં છે.

સ્થળ: અમદાવાદ  
તારીખ: ૧૯ી ઓગસ્ટ, ૨૦૨૩

વિવેક જે. વખારીયા એન્ડ કું. વતી  
(વ્યાવસાયિક કંપની સેક્ટરીઝ)

સીએસ વિવેક વખારીયા  
માલિક (Proprietor)

**FCS નં. : ૧૧૮૫૧, C.P. નં. : ૧૮૧૫૬**  
UDIN: F011851E000874724  
PR: 1733/2022

**નોંધ:** આ અહેવાલ અમારા આ જ તારીખના 'પરિશિષ્ટ-અ' તરીકે જોડેલ પત્રની સાથે વાંચવો અને તે આ અહેવાલનો અભિન્ન ભાગ બને છે.



## પરિશિષ્ટ - અ

પ્રતિ,  
સભ્યો

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ,  
(CIN: L14100GJ1963SGC001206)

અમારો આજ તારીખનો અહેવાલ આ પત્ર સાથે વાંચવો.

- સેક્રેટરિયલ રેકર્ડ નિભાવવાની જવાબદારી ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (જેનો હવે પછી કંપની તરીકે ઉલ્લેખ થશે)ના વહીવટની છે. અમારી જવાબદારી અમારા ઓડિટના આધારે આ સેક્રેટરિયલ રેકર્ડ પર અભિપ્રાય વ્યક્ત કરવાની છે.
- અમે એવી ઓડિટ પદ્ધતિઓ અને પ્રક્રિયાઓ અનુસરી છે કે જે સેક્રેટરિયલ રેકર્ડમાં સમાવિષ્ટ થતી બાબતોના ખરાપણા અંગે વાજબી ખાતરી મળી શકે તે માટે યોગ્ય હોય. સેક્રેટરિયલ રેકર્ડમાં સાચી વિગતો પ્રતિબિંબિત થઈ છે તેની ખાતરી થઈ શકે એ રીતે ચકાસણી નમૂનાના આધારે (Test Basis) કરી હતી. અમે માનીએ છીએ કે અમે જે પ્રક્રિયા અને પદ્ધતિઓ અનુસરી છે, તે અમારા અભિપ્રાય માટે વાજબી આધાર પૂરો પાડે છે.
- અમે કંપનીના નાણાકીય રેકર્ડ અને હિસાબી ચોપડાઓના ખરાપણા અને યોગ્યતા ચકાસ્યા નથી.
- જ્યાં જરૂરી જણાય ત્યાં, અમે અમારા પ્રાથમિક અવલોકનો આપ્યા છે અને કંપનીએ જવાબ/સ્પષ્ટતા પૂરા પાડ્યા છે અને જ્યાં પણ ક્ષતિ થઈ હોય તેની પૂર્તતા કરવાની કંપનીએ ખાતરી આપી છે.
- જ્યાં જરૂરી જણાય ત્યાં, અમે કાયદાઓ, નિયમો અને નીતિનિયમો અને બની રહેલી ઘટનાઓ, વિગેરેની પૂર્તતા માટે વહીવટની રજૂઆત મેળવી છે.
- અન્ય કાયદાઓની પૂર્તતાનું ઓડિટ, ઓડિટના કાર્યક્ષેત્ર અને કંપની દ્વારા સુનિશ્ચિત કરેલી અને અમને જાણ કરેલ આવા કાયદાઓની પ્રયોજ્યતાના આધારે હાથ ધરવામાં આવ્યું છે.
- આંતરિક ઓડિટ, નિયમનકારી તપાસ/ઓડિટના અમને ઉપલબ્ધ કરાયેલા અહેવાલની મર્યાદામાં અને આવા અહેવાલોમાં સમાયેલ અવલોકનો, જો કોઈ હોય તો, આ ઓડિટ અહેવાલના હેતુ માટે યોગ્ય ગણાશે, એના ઉપર આધાર રાખ્યો છે. કામગીરીને લગતા નજીવા વિચલનો કે જે ભંગ કે અપૂર્તતા ન ગણી શકાય, જેને માટે સ્ટોક એક્ષચેન્જ/ડિપોઝીટરીઝ દ્વારા વસૂલવામાં આવેલ દંડ (જો કોઈ હોય તો)ને કોઈપણ નીતિનિયમોના ભંગ તરીકે ગણવામાં આવ્યો નથી, કે જેની પૂર્તતા, ઓડિટને આધીન હોય.
- કંપનીના અને અન્ય લાગુ પડતા કાયદાઓ, નિયમો, નીતિનિયમો, ધોરણોની જોગવાઈઓની પૂર્તતા કરવાની જવાબદારી વહીવટની છે. અમારી તપાસ નમૂનાના રેકર્ડ અને કાર્યપ્રણાલીની ચકાસણી સુધી સીમિત હતી.
- સેક્રેટરિયલ ઓડિટ અહેવાલ કંપનીની ભાવિ સફરતા અંગે અથવા કંપનીએ તેના કામકાજનું સંચાલન કેટલી કાર્યક્ષમતા કે અસરકારકતાથી કર્યું છે તે અંગે ખાતરી આપતો નથી.

સ્થળ: અમદાવાદ  
તારીખ: ૧લી ઓગસ્ટ, ૨૦૨૩

વિવેક જે. વખારીયા એન્ડ કું. વતી  
(વ્યાવસાયિક કંપની સેક્રેટરીઝ)

(સીએસ વિવેક વખારીયા)

માલિક (Proprietor)

FCS નં. : ૧૧૮૫૧, C.P. નં. : ૧૮૧૫૬

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## પરિશિષ્ટ - 3

## કર્મચારીઓની વિગતો

## (કંપની સંચાલકીય કર્મચારીગણની નિમણૂક અને મહેનતાણું)નિયમો, 2018ના પ્રકરણ 13ના નિયમ (પ)1 મુજબની માહિતી

જીએમડીસી એક જાહેર ક્ષેત્રનું સરકારી સાહસ અને કંપની ધારા, 2013 હેઠળ તેને આપવામાં આવેલ અર્થ મુજબ એક સરકારી કંપની છે. સરકારી કંપની હોવાથી, કંપની ગુજરાત સરકારના વિવિધ આદેશો, સૂચનાઓ અને માર્ગદર્શિકાઓ અનુસરવા બંધાયેલી છે. આમ જીએમડીસીનું પગાર માળખું, ગુજરાત સરકારના પગાર માળખામાંથી અપનાવવામાં આવ્યું છે. કંપની તેના નિયામકો અને ચાવીરૂપ સંચાલકીય કર્મચારીગણને કોઈ ઈસોપ (ESOP) અથવા અન્ય કોઈ ખાસ કદર કરી ચૂકવણી આપતી નથી. નિયામકોને સરકારે નક્કી કરેલી ફક્ત સીટીંગ ફી અને આઉટ ઓફ પોકેટ ખર્ચા ચૂકવવામાં આવે છે.

## પૂર્ણ સમયના નિયામકને ચૂકવેલ મહેનતાણું

પૂર્ણ સમયના નિયામકનું નામ	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.
હોદ્દો	વહીવટી નિયામક
નાણાકીય વર્ષ 2022-23માં મહેનતાણું*	લાગુ પડતું નથી
નાણાકીય વર્ષ 2021-22ની સરખામણીમાં નાણાકીય વર્ષ 2022-23માં મહેનતાણામાં થયેલા વધારાની ટકાવારી	લાગુ પડતું નથી
મહેનતાણાનો અને કર્મચારીઓના મહેનતાણાના મધ્યસ્થનો ગુણોત્તર	લાગુ પડતું નથી
મહેનતાણા અને આવકોનો ગુણોત્તર (નાણાકીય વર્ષ 2022-23)	લાગુ પડતું નથી
મહેનતાણા અને આવકોનો ગુણોત્તર (નાણાકીય વર્ષ 2021-22)	લાગુ પડતું નથી

\*શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ. વહીવટી નિયામકના હોદ્દાનો વધારાનો હવાલો ધરાવે છે. તેથી, કંપનીમાંથી તે તેમનો પગાર મેળવતા નથી.

## સ્વતંત્ર નિયામકોને ચૂકવેલ મહેનતાણું :

કંપનીના સ્વતંત્ર નિયામકોને સીટીંગ ફી અને આઉટ ઓફ પોકેટ ખર્ચા સિવાય અન્ય કોઈ મહેનતાણું મળતું નથી, કે જે નિયામક મંડળ અને તેની સમિતિઓની બેઠક દીઠ અનુક્રમે ₹૭,૫૦૦ અને ₹૧,૦૦૦ છે. સ્વતંત્ર નિયામકોને વર્ષ દરમિયાન કંપનીએ ચૂકવેલ સીટીંગ ફી અને આઉટ ઓફ પોકેટ ખર્ચા નીચે મુજબ છે :

અ. નં.	વિગતો	શ્રીમતી ગૌરી કુમાર આઈ.એ.એસ (નિવૃત્ત)	શ્રી નીતિન શુક્લ	શ્રી એસ.બી. ડાંગાયચ	પ્રોફેસર શેલેષ ગાંધી
૧	નાણાકીય વર્ષ 2022-23માં સીટીંગ ફી (₹ માં)	૩૭,૫૦૦	૫૨,૫૦૦	૪૫,૦૦૦	૩૭,૫૦૦
૨	નાણાકીય વર્ષ 2021-22ની સરખામણીમાં નાણાકીય વર્ષ 2022-23માં મહેનતાણામાં થયેલા વધારાની ટકાવારી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી
૩	મહેનતાણા અને કર્મચારીઓના મહેનતાણાના મધ્યસ્થનો ગુણોત્તર	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી
૪	મહેનતાણા અને આવકોનો ગુણોત્તર (નાણાકીય વર્ષ 2022-23)	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી
૫	મહેનતાણા અને આવકોનો ગુણોત્તર (નાણાકીય વર્ષ 2021-22)	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી

## ચાવીરૂપ સંચાલકીય કર્મચારીગણ (કેએમપી)ને ચૂકવેલ મહેનતાણું :

ચાવીરૂપ સંચાલકીય કર્મચારીગણના નામ	શ્રી એલ. કુલશ્રેષ્ઠ	શ્રી જોએલ ઈવાન્સ
હોદ્દો	મુખ્ય જનરલ મેનેજર અને મુખ્ય નાણાકીય અધિકારી	કંપની સચિવ
નાણાકીય વર્ષ 2022-23માં મહેનતાણું (₹ માં)	૪૨,૪૪,૦૧૪	૨૨,૪૧,૯૦૪
નાણાકીય વર્ષ 2021-22માં મહેનતાણું (₹ માં)	૩૬,૬૨,૭૩૬	૧૮,૯૬,૪૩૦
નાણાકીય વર્ષ 2021-22ની સરખામણીમાં નાણાકીય વર્ષ 2022-23માં મહેનતાણામાં થયેલા વધારાની/ (ઘટાડાની) ટકાવારી	૧૫.૮૭	૧૮.૨૨
મહેનતાણાનો અને કર્મચારીઓના મહેનતાણાના મધ્યસ્થનો ગુણોત્તર	૪.૪૬	૨.૩૬
મહેનતાણા અને આવકોનો ગુણોત્તર (નાણાકીય વર્ષ 2022-23)	નજીવો	નજીવો
મહેનતાણા અને આવકોનો ગુણોત્તર (નાણાકીય વર્ષ 2021-22)	નજીવો	નજીવો

નાણાકીય વર્ષ 2022-23ના પૂર્ણ સમયના નિયામક (WTD) સિવાયના કર્મચારીઓના મહેનતાણાનો મધ્યસ્થ (MRE) ₹ ૯,૫૦,૫૦૦ હતો.

૩૧મી માર્ચ, 2023ના રોજ કંપનીના ચોપડે કરારબદ્ધ કર્મચારીઓ સહિતના કર્મચારીઓની સંખ્યા ૧,૦૨૩ હતી.

નાણાકીય વર્ષ 2022-23ની આવક ₹ ૩,૫૦૧ કરોડ હતી અને ચોખ્ખો નફો ₹ ૧,૨૧૨ કરોડ હતો. પૂર્ણ સમયના નિયામક સિવાયના કર્મચારીઓને ચૂકવેલ કુલ મહેનતાણામાં અગાઉના નાણાકીય વર્ષ કરતા ૧૯.૨૩ ટકાની વૃદ્ધિ થઈ હતી. નાણાકીય વર્ષ 2021-22 કરતાં નાણાકીય વર્ષ 2022-23માં અન્ય ચાવીરૂપ સંચાલકીય કર્મચારીગણના પગારમાં ૧૬.૬૭ ટકાનો કુલ વધારો થયો હતો.

સમીક્ષા હેઠળના વર્ષ દરમિયાન જીએમડીસીનું બજાર મૂલ્ય ૩૧મી માર્ચ, 2022ના રોજ ₹ ૬,૦૩૪ કરોડથી ૩૧મી માર્ચ, 2023ના રોજ ૩૩.૨૮ ટકા ઘટીને ₹ ૪,૦૨૬ કરોડ થયું હતું. ભાવ- આવકનો ગુણોત્તર (P/E Ratio) ૩૧મી માર્ચ, 2023માં ૮.૯૩ હતો. જીએમડીસીના ઈક્વિટી શેરનો ૩૧મી માર્ચ, 2023ના રોજ બંધ ભાવ એનએસઈ અને બીએસઈ ઉપર અનુક્રમે ₹ ૧૨૬.૬૦ અને ₹ ૧૨૬.૫૫ હતો.

જીએમડીસી એક સરકારી કંપની હોવાથી તેની કોઈ વધઘટપાત્ર વળતરની નીતિ નથી. વધુમાં, નિયામકો અથવા તેના કર્મચારીઓને ઈસોપ (ESOP) દ્વારા કોઈ વળતર આપવામાં આવતું નથી.

જીએમડીસીના નિયામકોને સીટીંગ ફી અને આઉટ ઓફ પોકેટ ખર્ચા સિવાય બોનસ, કમિશન વિગેરે જેવું કોઈ અન્ય મહેનતાણું નાણાકીય વર્ષ દરમિયાન ચૂકવવામાં આવ્યું નથી. આથી, જીએમડીસીના બધા કર્મચારીઓનું મહેનતાણું નિયામકોએ મેળવેલ મહેનતાણા કરતા વધુ છે. વહીવટી નિયામક ગુજરાત સરકારના ધારાધોરણ મુજબ પગાર મેળવે છે. જો કે, હાલમાં શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ. વહીવટી નિયામકના હોદ્દાનો વધારાનો હવાલો ધરાવે છે. તેથી, કંપનીમાંથી તે તેમનો પગાર મેળવતા નથી.

### વર્ષ ૨૦૨૨-૨૩ માટે મહેનતાણું મેળવવાના સંદર્ભમાં કંપનીના ટોચના દસ કર્મચારીઓની વિગત દર્શાવતું પત્રક

અ. નં.	નામ	હોદ્દો	મહેનતાણું (₹ માં)	રોજગારનો પ્રકાર - કરારબદ્ધ કે અન્ય	લાયકાત	અનુભવ વર્ષમાં	રોજગાર શરૂ કર્યાની તારીખ	ઉંમર	ધારણ કરેલ છેલ્લો રોજગાર
(૧)	(૨)	(૩)	(૪)	(૫)	(૬)	(૭)	(૮)	(૯)	(૧૦)
૧	શ્રી એલ. કુલશ્રેષ્ઠ	મુખ્ય જનરલ મેનેજર અને મુખ્ય નાણાકીય અધિકારી	૪૨૪૪૦૧૪	કાયમી	સીએ	૩૫	૨૬-૧૨-૨૦૦૫	૫૭	નર્મદા હાઇડ્રો ઇલેક્ટ્રીક ડેવલપમેન્ટ કોર્પોરેશન લિમિટેડ
૨	શ્રી રજનીકાંત સાંખે	સલાહકાર (પાવર)	૪૧૬૬૬૬૭	કરારબદ્ધ	બીઈ (ઇલેક્ટ્રિકલ)	૩૪	૨૪-૦૫-૨૦૨૨	૬૩	ટાટા પાવર સીજીપીએલ, મુન્દ્રા
૩	શ્રી એચ. કે. જોષી	સીનીયર જનરલ મેનેજર (ટેકનીકલ-૧)	૩૫૭૨૯૨૭	કાયમી	ડિપ્લોમા (માઈનિંગ)	૪૦	૦૩-૦૫-૧૯૯૦	૫૮	એસ.ઈ.સી
૪	શ્રી રજતકુમાર દાશ	જનરલ મેનેજર (માર્કેટિંગ એન્ડ સેલ્સ)	૩૩૦૭૫૯૨	કાયમી	ડિપ્લોમા (માઈનિંગ), એએમઆઈઈ (માઈનિંગ)	૨૬	૧૬-૧૨-૨૦૦૬	૪૯	મહાનદી કોલ ફીલ્ડ લિ.
૫	શ્રી એ.કે. માક્ડીયા	સીનીયર જનરલ મેનેજર (ટેકનીકલ-૨)	૩૨૮૬૬૮૯	કાયમી	બી. ટેક. (માઈનિંગ)	૨૭	૨૫-૦૯-૧૯૯૬	૪૯	લાગુ પડતું નથી.
૬	શ્રી ઈપક વ્યાસ	જનરલ મેનેજર (સેફ્ટી)	૩૨૫૧૪૫૧	કાયમી	બીઈ (માઈનિંગ)	૨૭	૦૩-૦૪-૨૦૦૭	૫૨	એસેલ માઈનસ, આદિત્ય ગિરલા ગ્રુપ
૭	શ્રી સ્વાગત રે	જનરલ મેનેજર (પ્રોજેક્ટ)	૩૨૩૦૦૧૭	કાયમી	ડિપ્લોમા (માઈનિંગ) એએમઆઈઈ (માઈનિંગ)	૨૪	૧૬-૧૨-૨૦૦૬	૪૮	ટવર કોલીઅરી, મહાનદી કોલ ફીલ્ડ લિ.
૮	શ્રી જે.એન.દવે	જનરલ મેનેજર (પાવર)	૩૧૦૧૭૨૭	કાયમી	બીઈ (મિકેનિકલ)	૨૩	૨૪-૧૦-૨૦૧૭	૪૬	રિલાયન્સ યુટીલીટીઝ એન્ડ પાવર લિમિટેડ
૯	શ્રી એસ.કે. જોષી	જનરલ મેનેજર (પ્રોજેક્ટ)	૩૦૯૦૧૭૮	કાયમી	બીઈ (માઈનિંગ)	૨૬	૧૨-૦૫-૧૯૯૮	૫૧	જે.કે ઉદયપુર ઉદ્યોગ લિમિટેડ
૧૦	શ્રીમતી એ.કે. ઐયર	જનરલ મેનેજર (હિસાબો)	૩૦૪૭૨૩૭	કાયમી	સીએ	૨૪	૨૨-૦૧-૨૦૦૭	૪૭	સ્મોલ ઇન્ડસ્ટ્રીઝ ડેવલપમેન્ટ બેંક ઓફ ઇન્ડિયા

## પરિશિષ્ટ-૪

**ઊર્જાની જાળવણી, ટેકનોલોજી અપનાવવા બાબત અને વિદેશી હૂંડિયામણની કમાણી અને વ્યય (કંપની ધારા, ૨૦૧૩ની કલમ ૧૩૪(૩)(એમ) અને કંપની (હિસાબો) નિયમો, ૨૦૧૪નો નિયમ ૮(૩) સાથે વાંચતા)**

### અ. ઊર્જાની જાળવણી:

૧. ઊર્જાની જાળવણી માટે ભરેલા પગલાં અથવા તેની ઉપર અસર : શૂન્ય
૨. ઊર્જાનો વૈકલ્પિક સ્ત્રોત વાપરવા માટે કંપનીએ ભરેલા પગલાં :
  - (૧) જીએમડીસીએ ૨૦૦.૯ મેગા વોટની સ્થાપિત ક્ષમતા ધરાવતા પવનચક્કી ઊર્જા ફાર્મ અને ૫ મેગાવોટની ક્ષમતા ધરાવતી સૌર ઊર્જા યોજના સ્થાપ્યા છે.
  - (૨) પવનચક્કી અને સૌર ઊર્જા ઉત્પાદન કરવાની લીલી પહેલથી આપણે લીલી ઊર્જા પેદા થવાથી ૪,૨૧૪.૭૨ ટન CO<sub>2</sub>નો ઘટાડો કર્યો છે. વર્ષોના સમયગાળામાં આપણે ૪૩,૦૩,૧૮૪ મેગાવોટ આવર્સ (MWhr) લીલી ઊર્જા પેદા કરી છે.
૩. ઊર્જા જાળવણી ઉપકરણોમાં મૂડીરોકાણ : શૂન્ય

### બ. ટેકનોલોજી અપનાવવા બાબત:

૧. ટેકનોલોજી અપનાવવા બાબત કરવામાં આવેલા પ્રયાસો : લાગુ પડતું નથી.
૨. પેદાશમાં સુધારો, પડતરમાં ઘટાડો, પેદાશનો વિકાસ અથવા આયાત અવેજીકરણ જેવા મેળવેલ લાભો : લાગુ પડતું નથી.
૩. આયાતી ટેકનોલોજીની બાબતમાં (ચાલુ નાણાકીય વર્ષની શરૂઆતથી પાછલા ત્રણ વર્ષમાં કરવામાં આવેલી આયાત) : લાગુ પડતું નથી.
૪. સંશોધન અને વિકાસ કાર્યમાં કરવામાં આવેલ ખર્ચ : શૂન્ય

### ક. વિદેશી હૂંડિયામણની કમાણી અને વ્યય :

વર્ષ દરમિયાન ખરેખર આવકરૂપે કમાયેલ વિદેશી હૂંડિયામણ અને ખરેખર જાવકરૂપે વ્યય થયેલ વિદેશી હૂંડિયામણ : શૂન્ય



## પરિશિષ્ટ-૫

## વ્યવસાયિક જવાબદારી અને ટકાઉપણાનો અહેવાલ

## વિભાગ-એ સામાન્ય પ્રક્ટીકરણ

## ૧) લિસ્ટેડ એકમની વિગત

૧. લિસ્ટેડ એકમનો કોર્પોરેટ ઓળખનો નંબર (CIN)	: 14100GJ1963SGC001206
૨. લિસ્ટેડ એકમનું નામ	: ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ
૩. સ્થાપના નું વર્ષ	: ૧૯૬૩
૪. રજિસ્ટર્ડ ઓફિસનું સરનામું	: ખનિજ ભવન, ૧૩૨, ફૂટ રીંગ રોડ, યુનિવર્સિટી મેદાન પાસે, વસ્ત્રાપુર, અમદાવાદ-૩૮૦૦૫૨
૫. કોર્પોરેટ સરનામું	: ખનિજ ભવન, ૧૩૨, ફૂટ રીંગ રોડ, યુનિવર્સિટી મેદાન પાસે, વસ્ત્રાપુર, અમદાવાદ-૩૮૦૦૫૨
૬. ઈ-મેઈલ	: cosecgmdcltd.com
૭. ટેલિફોન	: ૦૭૯-૨૭૯૧૩૨૦૦
૮. વેબસાઈટ	: www.gmdcltd.com
૯. નાણાકીય વર્ષ જેને માટે અહેવાલ આપાઈ રહ્યો છે.	: ૨૦૨૨-૨૩
૧૦. સ્ટોક એક્ષચેન્જનું નામ જ્યાં શેર લિસ્ટેડ છે.	: નેશનલ સ્ટોક એક્ષચેન્જ, બીએસી લિમિટેડ
૧૧. ભરપાઈ થયેલી મૂડી	: ₹૬૩.૬૦ કરોડ
૧૨. વ્યક્તિનું નામ અને સંપર્ક વિગતો (ટેલિફોન, ઈ-મેઈલ સરનામું) જેનો બીઆરએસઆર અહેવાલ અંગે કોઈ પ્રશ્ન હોય તો સંપર્ક થઈ શકે	: જોએલ ઈવાન્સ, કંપની સચિવ, ટેલિફોન: ૦૭૯-૨૭૯૧૩૨૦૦, ઈમેઈલ : cosec@gmdcltd.com
૧૩. અહેવાલની સીમારેખા- આ અહેવાલ હેઠળનું પ્રક્ટીકરણ એકલ(standalone) આધારે (એટલે કે ફક્ત એકમ માટે) અથવા એકત્રિત (consolidated) આધારે (એટલે કે એકમ અને એકત્રિત નાણાકીય પત્રકોનો ભાગ બનતા બધા એકમો સહિત)	: એકલ

## ૨) ઉત્પાદનો/ સેવાઓ :

## ૧૪. વ્યવસાયની પ્રવૃત્તિઓની વિગત (ટર્નઓવરનો ૯૦% હિસ્સો ધરાવતી):

અ.નં.	મુખ્યપ્રવૃત્તિનું વર્ણન	વ્યવસાયની પ્રવૃત્તિનું વર્ણન	એકમના ટર્નઓવરના ટકા
૧	ખાણકામ અને ખોદકામ	લિગ્નાઈટનું ખાણકામ	૯૦.૦૦%
૨	ઊર્જા	ઊર્જાની પેદાશ	૧૦.૦૦%

## ૧૫. એકમ દ્વારા વેચાણ કરતા ઉત્પાદનો/સેવાઓ (એકમના ટર્નઓવરનો ૯૦% હિસ્સો ધરાવતા):

અ.નં.	ઉત્પાદન/ સેવા	એનઆઈસી (NIC) કોડ	કુલ ટર્ન ઓવરમાં ફાળાના %
૧	લિગ્નાઈટ	૨૭૦૨૨૦-૦૦	૯૦%

## ૩) કામગીરી

## ૧૬ સ્થાનોની સંખ્યા જ્યાં એકમના કારખાના (plants) અને / (અથવા) કામગીરી (operations) / ઓફિસો સ્થિત છે:

સ્થાન (Location)	કારખાનાની સંખ્યા	ઓફિસોની સંખ્યા	કુલ
રાષ્ટ્રીય	૨૨	૨	૨૪
આંતરરાષ્ટ્રીય	૦	૦	૦

## ૧૭. એકમ દ્વારા સેવા અપાતા બજારો:

## એ. સ્થાનોની સંખ્યા

સ્થાન	સંખ્યા
રાષ્ટ્રીય (રાજ્યોની સંખ્યા)	૧
આંતરરાષ્ટ્રીય (રાષ્ટ્રોની સંખ્યા)	૦

## બી. એકમના કુલ ટર્નઓવરમાં નિકાસનો ફાળો કેટલા ટકા છે?

શૂન્ય

## સી. ગ્રાહકોના પ્રકારો સંક્ષિપ્તમાં

જીએમડીસી ૩૦૦૦ થી વધુ નોંધાયેલા ગ્રાહકોને લિન્ગાઈટ, બોક્સાઈટ, મેંગેનીઝ, સીલીકા રેતી વગેરે જેવા ખનિજ પૂરા પાડે છે. આમાં કાપડ, રસાયણો, સિરામિક્સ, ઈંટો, રિક્કેટરિઝ, એબ્રેસિવ એકમો અને સ્વવપરાશ ઊર્જા સહિતના ઉચ્ચ-વૃદ્ધિવાળા ઉદ્યોગોનો સમાવેશ થાય છે.

## ૪) કર્મચારીઓ

## ૧૮. નાણાકીય વર્ષના અંતે વિગતો:

## એ. કર્મચારીઓ અને કામદારો (વિકલાંગો સહિત):

અ. નં.	વિગત	કુલ (એ)	પુરૂષ		સ્ત્રી	
			સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)
<b>કર્મચારીઓ</b>						
૧.	કાયમી (ડી)	૭૮૩	૭૨૪	૯૨.૫%	૫૯	૭.૫%
૨.	કાયમી સિવાય (ઈ) (બાહ્યસ્ત્રોત કર્મચારીઓ સહિત)	૪૬૩	૪૨૮	૯૨.૪%	૩૫	૭.૬%
૩.	કુલ કર્મચારીઓ (ડી+ઈ)	૧,૨૪૬	૧,૧૫૨	૯૨.૫%	૯૪	૭.૫%
<b>કામદારો</b>						
૪.	કાયમી (એફ)	૧૬૧	૧૪૧	૮૭.૬%	૨૦	૧૨.૪%
૫.	કાયમી સિવાય (જી)	૩૩	૨૯	૮૭.૯%	૪	૧૨.૧%
૬.	કુલ કામદારો (એફ+જી)	૧૯૪	૧૭૦	૮૭.૬%	૨૪	૧૨.૪%

## બી. વિકલાંગ કર્મચારીઓ અને કામદારો:

અ. નં.	વિગત	કુલ (એ)	પુરૂષ		સ્ત્રી	
			સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)
<b>વિકલાંગ કર્મચારીઓ</b>						
૧.	કાયમી (ડી)	૧૨	૧૦	૮૩.૩%	૨	૧૬.૭%
૨.	કાયમી સિવાય (ઈ)	-	-	-	-	-
૩.	કુલ કર્મચારીઓ (ડી+ઈ)	૧૨	૧૦	૮૩.૩%	૨	૧૬.૭%
<b>વિકલાંગ કામદારો</b>						
૪.	કાયમી (એફ)	-	-	-	-	-
૫.	કાયમી સિવાય (જી)	-	-	-	-	-
૬.	કુલ કામદારો (એફ+જી)	-	-	-	-	-

## ૧૯. મહિલાઓની ભાગીદારી/સમાવેશ/પ્રતિનિધિત્વ

	કુલ (એ)	મહિલાઓની કુલ સંખ્યા (બી)	મહિલાઓના ટકા (બી/એ)
નિયામક મંડળ	૮	૩	૩૭.૫%
ચાવીરૂપ વહીવટી અધિકારીગણ	૩	૦	-

૨૦. કાયમી કર્મચારીઓ અને કામદારોનો ઉથલા દર

	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષનો ઉથલા દર)			નાણાકીય વર્ષ 2021-22 (આગલા નાણાકીય વર્ષનો ઉથલા દર)			નાણાકીય વર્ષ 2020-21 (આગલા નાણાકીય વર્ષ અગાઉના વર્ષનો ઉથલા દર)		
	પુરૂષ	સ્ત્રી	કુલ	પુરૂષ	સ્ત્રી	કુલ	પુરૂષ	સ્ત્રી	કુલ
કાયમી કર્મચારીઓ	૧૬.૮%	૫.૩%	૧૬.૦%	૧૧.૬%	૫.૮%	૧૧.૩%	૭.૨%	૧.૮%	૬.૮%
કાયમી કામદારો	૨૧.૦%	૨૮.૨%	૨૨.૧%	૧૦.૦%	૧૮.૪%	૧૧.૪%	૧૪.૩%	૩૬.૬%	૧૭.૮%

૫) હોલ્ડિંગ / પેટા/સહયોગી કંપનીઓ (સંયુક્ત સાહસો સહિત)

૨૧. (એ) હોલ્ડિંગ / પેટા/સહયોગી કંપનીઓ / સંયુક્ત સાહસોનું નામ:

અ. નં.	હોલ્ડિંગ/ પેટા /સહયોગી કંપનીઓ/ સંયુક્ત સાહસોના નામ (એ)	હોલ્ડિંગ/પેટા/સહયોગી / સંયુક્ત સાહસ છે કે કેમ તે જણાવો	લિસ્ટેડ એકમ દ્વારા ધરાવેલ શેરના %	શું કોલમ (એ)માં દર્શાવેલ એકમ, લિસ્ટેડ એકમની વ્યાપારિક જવાબદારીની પહેલમાં ભાગ લે છે.? (હા/ના)
૧	ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એકસેલેન્સ	સંયુક્ત સાહસ	૫૦.૦%	ના
૨	નેની કોલ કંપની લિ.	સંયુક્ત સાહસ	૫૦.૦%	ના
૩	ગુજરાત જેપી સિમેન્ટ ઇન્ફ્રાસ્ટ્રક્ચર લિ.	સહયોગી	૨૬.૦%	ના
૪	ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિ.	સહયોગી	૨૬.૦%	ના
૫	એક્ય કેમિકલ્સ પ્રા.લિ.	સહયોગી	૨૬.૦%	ના
૬	સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા.લિ.	સંયુક્ત સાહસ	૧.૦૫%	ના

૬) સીએસઆર (CSR)ની વિગત

૨૨.

૧. કંપની ધારા, 2013ની કલમ 133 મુજબ સીએસઆર લાગુ પડે છે.? હા
૨. ટર્નઓવર (₹માં): ₹૩,૫૦૧ કરોડ
૩. ચોખ્ખું મૂલ્ય (₹માં): ₹૫,૭૫૯ કરોડ.

૭) પારદર્શિતા અને પ્રક્ટીકરણની પૂર્તતા

૨૩. જવાબદાર વ્યવસાય વર્તન ઉપરની રાષ્ટ્રીય માર્ગદર્શિકા હેઠળ કોઈપણ સિદ્ધાંતો ( સિદ્ધાંતો ૧ થી ૯) પર ફરિયાદો/ અસંતોષનો મુદ્દો

સ્ટેકહોલ્ડર ગ્રુપ કે જેની પાસેથી ફરિયાદ મળી છે.	ફરિયાદ નિવારણ તંત્ર છે (હા/ના) (જે હા, તો ફરિયાદ નિવારણ નીતિ માટેની વેબ-લીંક પૂરી પાડો)	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)		
		વર્ષ દરમિયાન ફાઇલ થયેલી ફરિયાદોની સંખ્યા	વર્ષ આખરે નિકાલ માટે પડતર ફરિયાદોની સંખ્યા	ટિપ્પણી	વર્ષ દરમિયાન ફાઇલ થયેલી ફરિયાદોની સંખ્યા	વર્ષ આખરે નિકાલ માટે પડતર ફરિયાદોની સંખ્યા	ટિપ્પણી
સમુદાયો	હા	0	0	0	0	0	0
રોકાણકારો (શેરહોલ્ડરો સિવાયના)	હા	0	0	0	0	0	0
શેરહોલ્ડરો	હા	0	0	0	0	0	0
કર્મચારીઓ અને કામદારો	હા	0	0	0	0	0	0
ગ્રાહકો	હા	૮	0	0	૯	0	0
મૂલ્ય સાંકળ ભાગીદારો	હા	0	0	0	0	0	0

**૨૪. એકમના જવાબદાર વ્યવસાય વર્તનના મહત્વના મુદ્દાઓનું વિહંગાવલોકન.**

પર્યાવરણીય અને સામાજિક બાબતોને લગતા મહત્વના જવાબદાર વ્યવસાય વર્તન અને ટકાઉપાલના મુદ્દાઓ સૂચવો કે જે તમારા વ્યવસાય માટે જોખમ અથવા તક રજૂ કરે છે, તે ઓળખવા માટેનો તર્ક, જોખમને અનુકૂલિત કરવા અથવા ઘટાડવાનો અભિગમ- તેની નાણાકીય અસરો સાથે નીચે મુજબના સંરૂપ (format)માં દર્શાવો :

અ. નં.	મહત્વના ઓળખેલ મુદ્દાઓ	જોખમ છે કે તક જણાવો (જોખમ / તક)	જોખમ / તક ઓળખવા માટેનો તર્ક	જે કિસ્સામાં જોખમ હોય, તેને અનુકૂલિત કરવા અથવા ઘટાડવાનો અભિગમ	જોખમ અથવા તકની નાણાકીય અસરો(અસરો હકારાત્મક અથવા નકારાત્મક તે જણાવો)
૧.	સ્વાસ્થ્ય અને સલામતી	જોખમ	અકસ્માતોનું જોખમ જે કામગીરીના પ્રકારને કારણે સંબંધિત હિતકારકોના સ્વાસ્થ્ય અને સલામતીને અસર કરી શકે છે.	જીએમડીસીની તમામ ખાણોમાં નિયમન ૧૦૪ સાથે સંરેખિત સલામતી વ્યવસ્થાપન યોજના (SMP) સારી રીતે વ્યાખ્યાયિત છે. અમે સંકટની ઓળખ અને જોખમનું મૂલ્યાંકન કરીએ છીએ અને કોઈપણ પ્રકારની કટોકટીનો સામનો કરવા માટે સારી રીતે તૈયાર કરેલી કટોકટી અને સ્થળાંતર યોજનાઓ છે. અમે પ્રમાણભૂત કામગીરી પ્રક્રિયાઓ (SOPs) વ્યાખ્યાયિત કર્યા છે અને આરોગ્ય અને સુરક્ષાના જોખમોને ટાળવા માટે કૃત્રિમ કવાયત (Mock drill) અને તાલીમો પણ હાથ ધરી છે.	નકારાત્મક
૨.	હવા ઉત્સર્જન	જોખમ	પ્રદૂષકોના ઉત્સર્જનના મુખ્ય સ્ત્રોત છે, શારકામ અને ખોદકામ પ્રવૃત્તિ, લિગ્નાઈટનું પરિવહન, વખારની જગ્યા (storage yard) અને હોલ રોડ (Haul road)	જીએમડીસી દ્વારા ઉત્સર્જન નિયંત્રિત કરવા માટે લેવામાં આવેલા પગલાઓમાં પાણીના છંટકાવના સાધનો, હોલ રોડ પાણીનો છંટકાવના સાધનો (sprinklers), લીલા પટ્ટા (green belt) નો વિકાસ, પુનઃપ્રાપ્ત કરેલા સ્થળોએ જૈવવિવિધતા માટે રહેઠાણનું નિર્માણ, આંતરિક પર્યાવરણીય દેખરેખ અને પૃથ્થકરણ માટે પ્રયોગશાળાઓ, ઢગલાના સ્થિરીકરણ અને પુનઃપ્રાપ્તિ માટે ભૂસ્તર કાથી ચટાઈઓ (Geo coir mats) નો સમાવેશ થાય છે, પરંતુ તે પૂરતા સીમિત નથી.	નકારાત્મક
૩.	જમીન સંપાદનો	જોખમ	ખૂબ જ મહત્વપૂર્ણ કારણકે જમીન સંપાદનમાં વિલંબ જીએમડીસીની ખાણકામની કામગીરી પર અસર પાડી શકે છે.	કૃષિ અને ખેતીમાં વ્યસ્તતા ઉપરાંત કૌશલ્ય વિકાસ અને કરાર આધારિત રોજગાર દ્વારા યોજનાના અસરક્રમ લોકોને રોજગારીની તકો પૂરી પાડવી	નકારાત્મક
૪.	પુનઃપ્રાપ્ત ઊર્જા	તક	લાંબા-ગાળાની વ્યૂહરચના તરીકે પુનઃ પ્રાપ્ત ઊર્જા એ જીએમડીસીના મુખ્ય ધ્યાનકેન્દ્રિત ક્ષેત્રોમાંનું એક છે.	નવીનીકરણીય ઊર્જાના વિસ્તરણના વિકાસનું સાહસ કરવામાં આવી રહ્યું છે.	હકારાત્મક
૫.	પાણી અને ગંદા પાણીના નિકાલનો વહીવટ	જોખમ	બાયો- મિકેનિકલ ઓક્સિજન ડિમાન્ડ, કુલ સ્થગિત કરેલ ઘન (Solid), તેલ અને ગ્રીસ જેવાના પ્રદૂષકો, વાહનો ધોવાથી અને ખાણોના ઘરગણથુ કચરામાંથી ઉત્પન્ન થાય છે.	ગંદાપાણીના નિકાલના ધોરણ (Standard) ને પૂર્ણ કરવા જરૂરી ગટર/ગંદાપાણીના નિકાલના સંયંત્રો સ્થળોએ પૂરા પાડવામાં આવે છે. જીએમડીસીના પરિસરમાં વરસાદી પાણીનો સંગ્રહ	નકારાત્મક
૬.	આબોહવા વ્યૂહરચના	જોખમ	અસ્થિભૂત ઇંધણ અંગેના સરકારી નિયમોમાં ફેરફાર કંપની માટે પડકાર ઊભો કરી શકે છે.	સરકારની નીતિઓ અને માળખાને અનુકૂળ થવાનો અભિગમ રહેશે.	નકારાત્મક
૭.	સમુદાયો કાર્યરત રાખવા	તક	વ્યવસાયના સ્વરૂપને ધ્યાનમાં લેતા સમુદાયો મુખ્ય હિસ્સેદારો બને છે	કૌશલ્ય વિકાસ અને કરાર આધારિત રોજગાર અને કેટલીક સીએસઆર યોજનાઓ દ્વારા સમુદાયને રોકવામાં (engaged) આવે છે.	નકારાત્મક



## વિભાગ બી. વ્યવસ્થાપન અને પ્રક્રિયા પ્રક્ટીકરણ

આ વિભાગને ઉદ્દેશ્ય વ્યવસાયોને નેશનલ ગાઈડલાઈન્સ ઓન રિસ્પોન્સીબલ બીઝનેસ કન્ડક્ટ (NGRBC) ના મુખ્ય સિદ્ધાંતો અને મુખ્ય તત્વોને અપનાવવા માટેના માળખા, નીતિઓ અને પ્રક્રિયાઓને દર્શાવવામાં મદદ કરવાનો છે.

પ્રક્ટીકરણના પ્રશ્નો	પી૧	પ૨	પી૩	પી૪	પી૫	પી૬	પી૭	પી૮	પી૯
નીતિ અને વ્યવસ્થાપન પ્રક્રિયાઓ									
૧. એ. શું તમારા એકમ(Entity) ની નીતિ/ નીતિઓ NGRBCના દરેક સિદ્ધાંત અને મુખ્ય ઘટકોને આપરી લે છે. ? (હા/ના)	હા	હા	હા	હા	હા	હા	હા	હા	હા
બી. શું નીતિને નિયામક મંડળ દ્વારા મંજૂરી આપવામાં આવી છે. ? (હા/ના)	હા	હા	હા	હા	હા	હા	હા	હા	હા
સી. નીતિઓની વેબ લિંક, જો ઉપલબ્ધ હોયતો	ગુજરાત ખનિજ વિકાસ નિગમ લિ. (gmdcltd.com)								
૨. શું એકમે નીતિને પ્રક્રિયાઓમાં અનુવાદિત કરી છે.(હા/ના)	હા	હા	હા	હા	હા	હા	હા	હા	હા
૩. શું ચાલી-બનાવેલ (enlisted) નીતિ તમારા મૂલ્ય સાંકળ ભાગીદારો સુધી વિસ્તરે છે. ? (હા/ના)	ના	ના	ના	ના	ના	ના	ના	ના	ના
૪. તમારા એકમ દ્વારા અપનાવવામાં આવેલ રાષ્ટ્રીય અને આંતરરાષ્ટ્રીય કોડ્સ/સર્ટિફિકેશન્સ/લેબલ્સ/ધોરણો (દા. ફોરેસ્ટ સ્ટેપર્ડશીપ ફાઉન્ડેશન, ટ્રેડફેર, રેઇનફોરેસ્ટ એલાયન્સ, ટ્રસ્ટી) ધોરણો (દા.ત SA 8000, OHSAS, ISO, BIS) ના નામ અને દરેક સાથે જોડેલ (Mapped) સિદ્ધાંત	<ul style="list-style-type: none"> <li>• ISO 9001:2015</li> <li>• ISO 14001:2015</li> <li>• ISO 45001:2018</li> <li>• માતાનો મઢ અને પાનાન્દ્રો ખાતે ટકાઉ વિકાસ માળખા (SDF) ના અમલીકરણ માટે લેવામાં આવેલા પ્રયત્નો અને પહેલ માટે IBM, ખાણ મંત્રાલય, ભારત સરકાર દ્વારા સ્ટાર રેટિંગ</li> </ul>								
૫. એકમ દ્વારા વ્યાખ્યાયિત સમયરેખા સાથે નિર્ધારિત પ્રતિબદ્ધતાઓ, ધ્યેયો અને લક્ષ્યાંકો, જો કોઈ હોય તો	કોઈ ચોક્કસ ધ્યેયો, પ્રતિબદ્ધતાઓ અથવા લક્ષ્યાંક વ્યાખ્યાયિત કર્યા નથી.								
૬. ચોક્કસ પ્રતિબદ્ધતાઓ, ધ્યેયો અને લક્ષ્યાંકો સામે એકમનું પ્રદર્શન, જો તે સિદ્ધ ના થઈ શક્યા હોય તો તેના કારણો સાથે જણાવો	કોઈ ચોક્કસ ધ્યેયો, પ્રતિબદ્ધતાઓ અથવા લક્ષ્યાંક વ્યાખ્યાયિત કર્યા નથી.								

## શાસન (Governance), નેતૃત્વ અને દેખરેખ

ઉ. વ્યવસાયિક જવાબદારીના અહેવાલ માટે જવાબદાર નિયામકનું પર્યાવરણીય, સામાજિક અને અનુશાસન (ESG)- સંબંધિત પડકારો, લક્ષ્યો અને સિદ્ધિઓને પ્રકાશિત કરવું નિવેદન (લિસ્ટેડ એકમ આ પ્રક્ટીકરણનું અવસ્થાપન (placement) અંગે નમ્યતા (flexibility) ધરાવે છે.)

પ્રિય હિતધારકો,

નાણાકીય વર્ષ 2022-23 માટેનો અમારો પ્રથમ BRSR અહેવાલ પ્રકાશિત કરતાં અમને આનંદ થાય છે, જે ટકાઉપણા પર અમારી કામગીરી રજૂ કરે છે. અમે અમારી કામ કરવાની રીતોમાં પર્યાવરણ, સામાજિક અને અનુશાસન (ESG) પરિબલોને એકીકૃત કરવા માટે પ્રતિબદ્ધ છીએ જે અમે સેવા આપીએ છીએ તે સમુદાયોના જીવનની ગુણવત્તા સુધારવા માટે મધ્યવર્તી છે. જીએમડીસી સતત બદલાતા વૈશ્વિક પર્યાવરણ (Landscape) દ્વારા પ્રસ્તુત નોંધપાત્ર પડકારોને સ્વીકારે છે. અમારી આસપાસના પર્યાવરણીય મુદ્દાઓ, સામાજિક અસમાનતાઓ અને અનુશાસનની ચિંતાઓથી અમે સઘનપણે વાકેફ છીએ. આનો હવા પરિવર્તન, સંસાધનોનો અવસ્ય અને નૈતિક અનુશાસન એ જટીલ મુદ્દાઓ છે કે જે અમારા તાત્કાલિક ધ્યાન અને સામૂહિક પ્રયાસોની માંગ કરે છે. જીએમડીસી ખાતે, અમે સ્વીકારીએ છીએ કે આ પડકારોને સંબોધિત કરવું એ માત્ર અમારી નૈતિક ફરજ નથી પણ લાંબા ગાળાના ટકાઉપણા અને સ્થિતિસ્થાપકતા માટે પણ નિર્ણાયક છે. અમે આ પડકારોને સકારાત્મક પરિવર્તન લાવવા, હિસ્સેદારોના વિશ્વાસને સુઢ્ઢ કરવા અને સહભાગી મૂલ્ય નિર્માણ કરવાની તકો તરીકે સ્વીકાર્યા છે. મજબૂત કોર્પોરેટ ગવર્નન્સ પ્રથાને જાળવી રાખવી એ અમારા વ્યવસાયનો મૂળભૂત આધારસ્તંભ છે. અમારો હેતુ સમગ્ર સંસ્થામાં અનુશાસન અને જવાબદારીના ઉચ્ચતમ ધોરણો જાળવવાનો છે. અમે સ્વતંત્ર નિયામકોની નિમણૂક કરીને અને જોખમ વહીવટ, અનુપાલન અને નીતિશાસ્ત્રના મુખ્ય પાસાઓની દેખરેખ રાખવા માટે નિયામક મંડળની સમિતિઓની સ્થાપના કરીને અમારા કોર્પોરેટ ગવર્નન્સના માળખાને મજબૂત બનાવ્યું છે. પારદર્શિતા પ્રત્યેની અમારી પ્રતિબદ્ધતા અમારા નિયમિત અહેવાલ આપવાની અને પ્રક્ટીકરણ પ્રથાથી સ્પષ્ટ થાય છે, જેને ઉદ્યોગના સાથીઓ તરફથી માન્યતા મળી છે.

રૂપવંત સિંઘ, આઈ.એ.એસ.

વહીવટી નિયામક

૮. વ્યવસાયની જવાબદારી નીતિ(ઓ)ના અમલીકરણ અને દેખરેખ માટે જવાબદાર સર્વોચ્ચ અધિકારીની વિગતો

શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ. વહીવટી નિયામક

૯. શું સંસ્થા પાસે ટકાઉપણા સંબંધિત મુદ્દાઓ પર નિર્ણય લેવા માટે જવાબદાર નિયામક મંડળની સમિતિ/નિયામક છે ? (હા/ના) જો હા, તો વિગતો આપો.

શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ. વહીવટી નિયામક

૧૦. કંપની દ્વારા NGRBCની સમીક્ષાની વિગતો.:

સમીક્ષાનો વિષય	શુ સમીક્ષા નિયામક/ નિયામક મંડળની સમિતિ/ અન્ય કોઈ સમિતિ દ્વારા હાથ ધરવામાં આવી હતી તે જણાવો									આવર્તન (વાર્ષિક/અર્ધવાર્ષિક/ત્રિમાસિક/ અન્ય કોઈપણ-કૃપા કરી સ્પષ્ટ કરો)								
	પી૧	પી૨	પી૩	પી૪	પી૫	પી૬	પી૭	પી૮	પી૯	પી૧	પી૨	પી૩	પી૪	પી૫	પી૬	પી૭	પી૮	પી૯
ઉપરોક્ત નીતિઓ સામે કામગીરી અને અનુવર્તી કાર્યવાહી					હા													જરૂર આધારિત
સિદ્ધાંતોની સુસંગતતાની વૈધાનિક આવશ્યકતાઓનું અનુપાલન અને કોઈપણ બિન- અનુપાલન માટે સુધારણા					હા													ત્રિમાસિક

	પી૧	પી૨	પી૩	પી૪	પી૫	પી૬	પી૭	પી૮	પી૯
<b>૧૧. શું એકમે બહારથી એજન્સી દ્વારા તેની નીતિઓની કામગીરીની સ્વતંત્ર આકારણી/ મૂલ્યાંકન કર્યું છે ? (હા/ના). જો હા, તો એજન્સીનું નામ જણાવો.</b>									
	<p>હા, સરકારી કંપની હોવાને કારણે, અમારી સંસ્થા ભારતના કોમ્પ્યુટર એન્ડ ઓડિટર જનરલ (સી એન્ડ એજી) દ્વારા નિયમિત ઓડિટ કરાવે છે, જે બંધારણીય સ્વતંત્ર ઓડિટ સંસ્થા છે. આ ઓડિટમાં અમારા નાણાકીય રેકર્ડ, પ્રક્રિયાઓ અને સંબંધિત કાયદાઓ અને નિયમોના પાલનની વ્યાપક તપાસનો સમાવેશ થાય છે. સી એન્ડ એજી તેની કુશળતા અને નિષ્પક્ષતા ઓડિટીંગ પ્રક્રિયામાં લાવે છે. જે સુધારણા માટે મૂલ્યવાન સ્પષ્ટ સૂચ અને ભલામણો પ્રદાન કરે છે. સી એન્ડ એજીના ઓડિટ અહેવાલો વિધાનસભાના સદન પર પણ જાય છે અને રાજ્ય વિધાનસભાની જાહેર સાહસોની સમિતિ જેવી વિવિધ વિધાન સમિતિઓમાં ચર્ચા કરવામાં આવે છે.</p> <p>આંતરિક રીતે, અમે એક સમર્પિત ઓડિટ વિભાગ પણ જાળવીએ છીએ જે નિયમિત પૂર્વ ઓડિટ તપાસ કરે છે. આ ઓડિટ આંતરિક નીતિઓ અને પ્રક્રિયાઓનું અનુપાલન સુનિશ્ચિત કરીને અમારી પ્રક્રિયાઓના સ્વતંત્ર અને વસ્તુલક્ષી મૂલ્યાંકન તરીકે સેવા આપે છે. તેઓ સુધારણાના ક્ષેત્રોને ઓળખવામાં અને અમારા આંતરિક નિયંત્રણોને મજબૂત કરવામાં પણ મદદ કરે છે.</p> <p>આ ઓડિટ અને સમીક્ષાઓના તારણો ગંભીરતાથી લેવામાં આવે છે અને અમે કોઈપણ ઓળખાયેલી ખામીઓ અથવા સુધારણાની જરૂર હોય તેવા ક્ષેત્રોને તાત્કાલિક સંબોધિત કરીએ છીએ.</p>								

૧૨. જો ઉપરોક્ત પ્રશ્ન (૧) નો જવાબ ના છે. એટલે કે, તમામ સિદ્ધાંતો નીતિ દ્વારા આવરી લેવામાં આવતા નથી, તો કારણો જણાવવાના રહેશે.

પ્રશ્નો	પી૧	પી૨	પી૩	પી૪	પી૫	પી૬	પી૭	પી૮	પી૯
એકમ તેના વ્યવસાય માટે સિદ્ધાંતોનું મહત્વ ધ્યાને લેતી નથી. (હા/ના)	-	-	-	-	-	-	-	-	-
એકમ એવા તબક્કે નથી કે જ્યાં તે નિર્દિષ્ટ સિદ્ધાંતો પર નીતિઓ ઘડવા અને અમલમાં મૂકવાની સ્થિતિમાં હોય (હા/ના)	-	-	-	-	-	-	-	-	-
એકમ પાસે કાર્ય માટે નાણાકીય અથવા/માનવ અને તકનીકી સંસાધનો ઉપલબ્ધ નથી (હા/ના)	-	-	-	-	-	-	-	-	-
તે આગામી નાણાકીય વર્ષમાં કરવાનું આયોજન છે. (હા/ના)	-	-	-	-	-	-	-	-	-
અન્ય કોઈપણ કારણ (કૃપા કરીને સ્પષ્ટ કરો)	-	-	-	-	-	-	-	-	-

## વિભાગ સી: સિદ્ધાંતવાર કામગીરીનું પ્રકટીકરણ

સિદ્ધાંત ૧ વ્યવસાયોએ તેમનું આચરણ અને અનુશાસન પ્રમાણિકતા સાથે અને નૈતિક, પારદર્શક અને જવાબદાર હોય તેવી રીતે કરવું જોઈએ.

## આવશ્યક સૂચકાંકો

૧ નાણાકીય વર્ષ દરમિયાન કોઈપણ સિદ્ધાંતો પર તાલીમ અને જાગૃતિ કાર્યક્રમો દ્વારા આવરણ (Coverage) ની ટકાવારી:

વિભાગ	તાલીમ અને જાગૃક્તાના કાર્યક્રમોની કુલ સંખ્યા	તાલીમ હેઠળ આવરી લેવામાં આવેલા વિષયો/સિદ્ધાંતો અને તેની અસર	જાગૃક્તા કાર્યક્રમો દ્વારા આવરી લેવામાં આવતી સંબંધિત શ્રેણીના વ્યક્તિઓની ટકાવારી
નિયામક મંડળ	૧	નિયામક મંડળને કંપનીનો પરિચય	૫૦.૦%
ચાવીરૂપ વહીવટી કર્મચારીગણ	૧	આરટીઆઈ તાલીમ	૩૩.૩%
નિયામક મંડળ અને કેએમપી (KMP) સિવાયના કર્મચારીઓ	૧૭	૧. જાતીય સતામણી ૨. સુખી નિવૃત્ત જીવન ૩. બિન-નાણાકીય લોકો માટે નાણા શાસ્ત્ર ૪. ખનિજ સંશોધન ૫. સંઘર્ષનો ઉકેલ ૬. પ્રેરણા અને નેતૃત્વ ૭. પ્રથમ સહાય (First Aid) ૮. પએસ (5S) તાલીમ. ૯. મેગેકોન (MEGECON) ૧૦. અદ્યતન એમએસ એક્સેલ (MS Excel) ૧૧. નિવૃત્તિ માટે આયોજન ૧૨. ફોર્સ (FORCE) પર પ્રબંધક માટેનો અદ્યતન પ્રમાણપત્ર કાર્યક્રમ ૧૩. ખાણોની વ્યાવસાયિક તાલીમ	૫૭.૧%
કામદારો	-	-	-

૨. નાણાકીય વર્ષમાં નિયમનકારો / કાયદા અમલીકરણ એજન્સીઓ / ન્યાયિક સંસ્થાઓ સાથેની કાર્યાવાહીમાં એકમ દ્વારા અથવા નિયામકો/કેએમપી દ્વારા ચૂકવાયેલ દંડ (Fines) / દંડ (Penalties) / સજા / પુસ્કાર/ચક્રવૃદ્ધિ ફી / પતાવટની રકમની વિગતો નીચેના સંરૂપમાં (format)માં

(નોંધ: એકમ સેબી લિસ્ટિંગ ઓબ્લિગેશન્સ એન્ડ ડિસ્ક્લોઝર રેગ્યુલેશન્સ, ૨૦૧૫ના અધિનિયમ ૩૦માં ઉલ્લેખિત અને એકમની વેબસાઇટ ઉપર પ્રકટીકરણ કરેલ મહત્વના આધારે)

## નાણાકીય

નાણાકીય	NGRBC સિદ્ધાંત	નિયમનકારી/ અમલીકરણ એજન્સી/ન્યાયિક સંસ્થાઓના નામ	રકમ (₹માં)	કેસની ટૂંકી વિગત	અપીલ કરવામાં આવી છે? (હા/ના)
પેનલ્ટી/ દંડ	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય
પતાવટ	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય
ચક્રવૃદ્ધિ ફી	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય
બિન-નાણાકીય	NGRBC સિદ્ધાંત	નિયમનકારી/ અમલીકરણ એજન્સી/ન્યાયિક સંસ્થાઓના નામ	રકમ (₹માં)	કેસની ટૂંકી વિગત	અપીલ કરવામાં આવી છે? (હા/ના)
જેલ	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય
સજા	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય

૩. ઉપરોક્ત પ્રશ્નમાં દર્શાવેલ ઉદાહરણોમાંથી જ્યાં નાણાકીય અથવા બિન- નાણાકીય કાર્યવાહીમાં અપીલ/પુનરાવલોકન કરવામાં આવ્યા હોય તેની વિગતો.

કેસની વિગતો	નિયમનકારી/અમલીકરણ એજન્સી/ ન્યાયિક સંસ્થાઓના નામ
શૂન્ય	શૂન્ય

૪. શું એકમ ભ્રષ્ટચાર વિરોધી અથવા લાંચ વિરોધી નીતિ ધરાવે છે? જો હા, તો સંક્ષિપ્તમાં વિગતો આપો અને જો ઉપલબ્ધ હોય તો, નીતિની વેબ-લિંક પૂરી પાડો.

હા. જીએમડીસી, ઉચ્ચતમ ધોરણો અથવા વ્યવસાયિકતા, પ્રમાણિકતા(honesty),પ્રામાણિકતા (integrity) અને નૈતિક વર્તણૂક અપનાવીને તેના ઘટકોની બાબતોને ન્યાયી અને પારદર્શક રીતે ચલાવવામાં માને છે. કંપનીએ આચાર સંહિતા (“સંહિતા”) અપનાવી છે. જે કંપની અને તેના કર્મચારીઓનું સંચાલન કરતા સિદ્ધાંતો અને ધોરણો દર્શાવે છે. કોઈપણ પગલાં અથવા સંહિતાનું સંભવિત ઉલ્લંઘન, ગમે તેટલું નજીક હોય અથવા એવું માનવામાં આવે. તે કંપની માટે ગંભીર ચિંતાનો વિષય હશે.

૫. નિયામકો/ ચાવીરૂપ અધિકારીઓ/ કર્મચારીઓ/ કામદારોની સંખ્યા કે જેમની સામે કોઈપણ કાયદા અમલીકરણ એજન્સી દ્વારા લાંચ/ભ્રષ્ટચારના આરોપો બદલ શિસ્તભંગના પગલાં લેવામાં આવ્યા હતા:

	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)
નિયામકો	શૂન્ય	શૂન્ય
ચાવીરૂપ અધિકારીઓ	શૂન્ય	શૂન્ય
કર્મચારીઓ	શૂન્ય	શૂન્ય
કામદારો	શૂન્ય	શૂન્ય

૬. હિતોના સંઘર્ષને લગતી ફરિયાદોની વિગતો.

	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)
નિયામકોના હિતોના સંઘર્ષના મુદ્દાઓના સંબંધમાં પ્રાપ્ત થયેલી ફરિયાદોની સંખ્યા	શૂન્ય	શૂન્ય
ચાવીરૂપ અધિકારીઓના હિતોના સંઘર્ષના મુદ્દાઓના સંબંધમાં પ્રાપ્ત થયેલી ફરિયાદોની સંખ્યા	શૂન્ય	શૂન્ય

૭. ભ્રષ્ટચાર અને હિતોના સંઘર્ષના કિસ્સાઓ પર ઇન્ડ/પેનલ્ટી/નિયમનકારી/કાયદા અમલીકરણ એજન્સીઓ/ન્યાયિક સંસ્થાઓ દ્વારા લેવાયેલા પગલાંને લગતા મુદ્દાઓ ઉપર કરવામાં આવેલી અથવા ચાલી રહેલી કોઈ પણ સુધારાત્મક કાર્યવાહીની વિગતો પ્રદાન કરો.

લાગુ પડતું નથી.

### નેતૃત્વ સૂચકાંકો

૧. શું એકમ પાસે નિયામક મંડળના સભ્યોને સંડોવતા હિતોના સંઘર્ષને ટાળવા/ વ્યવસ્થિત કરવા માટેની પ્રક્રિયાઓ છે? (હા/ના) જો હા, તો તેની વિગતો આપો.

હા, અમારા સ્વતંત્ર નિયામકો “જીએમડીસીની નિયામકા અને વરિષ્ઠ વ્યવસ્થાપન કર્મચારીગણ માટેની આચાર સંહિતા” દ્વારા સંચાલિત થાય છે, જે હેઠળ નિયામક/ વરિષ્ઠ વ્યવસ્થાપન વ્યક્તિ(ઓ) પાસેથી કંપનીના હિતોને આગળ વધારવા અને કંપનીને અસર કરતા નિર્ણયો લેવા માટે કંપનીના શ્રેષ્ઠ હિતો પર આધારિત અને બહારના પ્રભાવોથી સ્વતંત્ર, તેમના શ્રેષ્ઠ પ્રયાસો સમર્પિત કરવાની અપેક્ષા રાખવામાં આવે છે. નિયામકો/ વરિષ્ઠ વ્યવસ્થાપન વ્યક્તિ(ઓ) કંપનીના ગ્રાહકો, પુરવઠાકારો, સ્પર્ધકો અને કર્મચારીઓ સાથે ન્યાયી રીતે વ્યવહાર કરશે અને ચાલાકી, છુપાવી, વિશેષધિદૃત માહિતીનો દુરુપયોગ, મહત્વના તથ્યની ખોટી રજૂઆત અથવા અન્ય કોઈપણ અન્યાયી વ્યવહાર પ્રથા દ્વારા ક્યારેય અન્યનો ગેરવાજબી લાભ ઉઠાવશે નહીં.

સિદ્ધાંત ૨ વ્યવસાયોએ એવી રીતે વસ્તુઓ અને સેવાઓ પૂરી પાડવી કે જે ટકાઉ અને સુરક્ષિત હોય

### આવશ્યક સૂચકાંકો

૧. એકમ દ્વારા અનુક્રમે કુલ સંશોધન અને વિકાસ અને મૂડી ખર્ચ (Capex)માં રોકાણ સામે ઉત્પાદન અને પ્રક્રિયાઓની પર્યાવરણીય અને સામાજિક અસરો સુધારવાની ચોક્કસ ટેકનોલોજીઓમાં સંશોધન અને વિકાસ અને મૂડીખર્ચના રોકાણોની ટકાવારી

	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)	પર્યાવરણીય અને સામાજિક અસરોમાં સુધારાની વિગતો
સંશોધન અને વિકાસ	૦.૩૪ કરોડ	શૂન્ય	ખાણકામ વિસ્તારના ભૂ-તકનીકી પરિમાણનું મૂલ્યાંકન કરવા માટે વૈજ્ઞાનિક અભ્યાસ હાથ ધરવામાં આવે છે અને તેના તારણોના આધારે ખાડા અને ઢગલાને સુરક્ષિત અને ટકાઉ રીતે નક્કી કરવામાં આવે છે.
મૂડી ખર્ચ	૩.૮૮ કરોડ	શૂન્ય	આર.ઓ (RO)ની સ્થાપનાને કારણે ખાણના પાણીની ગુણવત્તામાં નોંધપાત્ર સુધારો થાય છે અને પછી ઉપચાર કરેલ (Treated) પાણીનો ઉપયોગ વાવેતરમાં સિંચાઈ માટે કરવામાં આવે છે. આમ, તે તાજા પાણીનો વપરાશ ઘટાડે છે જેના પરિણામે કિંમતી તાજા પાણીના સંસાધનોની નોંધપાત્ર બચત થાય છે.



## ૨. એ. શું એકમ પાસે ટકાઉ સંસાધનો માટેની પ્રક્રિયાઓ છે? (હા/ના)

હા

બી. જો હા, તો કેટલા ટકા નિવેશ (inputs) ટકાઉ રીતે મેળવવામાં આવ્યા હતા ?

ઊર્જા ઉત્પાદન માટે ૧૦૦% લિગ્નાઇટની જરૂરિયાત ઊર્જા સ્ટેશનને લિગ્નાઇટના સ્ત્રોતની નજીક સ્થિત કરીને પ્રાપ્ત થાય છે.

## ૩. (એ) પ્લાસ્ટિક (પેકેજિંગ સહિત) (બી) ઇ-વેસ્ટ, (સી) જોખમી કચરો અને (ડી) અન્ય કચરના જીવનના અંતમાં તમારા ઉત્પાદનોનો પુનઃ ઉપયોગ, રિસાઇકલિંગ અને નિકાલ માટે સુરક્ષિત રીતે પુનઃપ્રાપ્ત કરવા માટેની પ્રક્રિયાઓનું વર્ણન કરો.

જીએમડીસીની તમામ યોજનાઓમાંથી પેદા થયેલો પ્લાસ્ટિક કચરો (પેકેજિંગ સહિત), ઇ-વેસ્ટ, જોખમી કચરો અને અન્ય કચરો (વપરાયેલ તેલ) એકત્ર કરવામાં આવે છે. કચરાના નિયુક્ત સંગ્રહ વિસ્તારમાં તેને સંગ્રહિત કરવામાં આવે છે અને એમએસટીસી (MSTC) દ્વારા, રાજ્ય પ્રદૂષણ નિયંત્રણ બોર્ડ દ્વારા અધિકૃત રિસાઇકલર/સહ પ્રોસેસર્સ/નિકાલ સુવિધા ધરાવનારને ઇ-ટેન્ડરથી નિકાલ કરવામાં આવે છે.

જીએમડીસી ઊર્જા સંચયમાંથી ઉત્પન્ન થતી ફ્લાય (Fly) રાખનો ૧૦૦% ઉપયોગ લિગ્નાઇટ ખાણ ખાતે પોતાની ખાણમાં ખાલી જગ્યાઓમાં કરવામાં આવે છે.

## ૪. વિસ્તૃત ઉત્પાદક જવાબદારી (EPR), એકમની પ્રવૃત્તિઓને લાગુ પડે છે કે કેમ? જો હા, તો કચરાના સંગ્રહની યોજના પ્રદૂષણ નિયંત્રણ બોર્ડને સુપરત કરવામાં આવેલી વિસ્તૃત ઉત્પાદક જવાબદારી (EPR) ને અનુરૂપ છે. ? જો નહિ, તો તેને સંબોધવા માટે લેવાયેલા પગલાં આપો.

EPR ગુજરાત ખનિજ વિકાસ લિમિટેડને લાગુ પડતી નથી.

સિદ્ધાંત ૩ : વ્યવસાયોએ તેમની મૂલ્ય શૃંખલામાંના કર્મચારીઓ સહિત તમામ કર્મચારીઓની સુખાકારીનું ધ્યાન રાખવું જોઈએ અને પ્રોત્સાહન આપવું જોઈએ

## આવશ્યક સૂચકાંકો

## ૧. એ. કર્મચારીઓની સુખાકારી માટેના પગલાંની વિગતો

કક્ષા	આવરી લેવાયેલા કર્મચારીઓના ટકા										
	કુલ (એ)	આરોગ્ય વીમો		અકસ્માત વીમો		માતૃત્વના લાભો		પિતૃત્વના લાભો		દિવસના સંભાળની સગવડ	
		સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)	સંખ્યા (ડી)	% (ડી/એ)	સંખ્યા (ઈ)	% (ઈ/એ)	સંખ્યા (એફ)	% (એફ/એ)
<b>કાયમી કર્મચારીઓ</b>											
પુરૂષ	૭૨૪	૭૨૪	૧૦૦.૦%	૭૨૪	૧૦૦.૦%	૦	૦.૦%	૭૨૪	૧૦૦.૦%	૦	૦.૦%
સ્ત્રી	૫૯	૫૯	૧૦૦.૦%	૫૯	૧૦૦.૦%	૫૯	૧૦૦.૦%	૦	૦.૦%	૦	૦.૦%
કુલ	૭૮૩	૭૮૩	૧૦૦.૦%	૭૮૩	૧૦૦.૦%	૫૯	૭.૫%	૭૨૪	૯૨.૦%	૦	૦.૦%
<b>કાયમી સિવાયના કર્મચારીઓ</b>											
પુરૂષ	૪૨૮	૭૦	૧૬.૪%	૪૨૮	૧૦૦.૦%	૦	૦.૦%	૦	૦.૦%	૦	૦.૦%
સ્ત્રી	૩૫	૯	૨૫.૭%	૩૫	૧૦૦.૦%	૩૫	૧૦૦.૦%	૦	૦.૦%	૦	૦.૦%
કુલ	૪૬૩	૭૯	૧૭.૧%	૪૬૩	૧૦૦.૦%	૩૫	૭.૬%	૦	૦.૦%	૦	૦.૦%

## બી. કામદારોની સુખાકારી માટેના પગલાં

કક્ષા	આવરી લેવાયેલા કામદારોના ટકા										
	કુલ (એ)	આરોગ્ય વીમો		અકસ્માત વીમો		માતૃત્વના લાભો		પિતૃત્વના લાભો		દિવસના સંભાળની સગવડ	
		સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)	સંખ્યા (ડી)	% (ડી/એ)	સંખ્યા (ઈ)	% (ઈ/એ)	સંખ્યા (એફ)	% (એફ/એ)
<b>કાયમી કામદારો</b>											
પુરૂષ	૧૪૧	૧૪૧	૧૦૦%	૧૪૧	૧૦૦%	૦	૦.૦%	૧૪૧	૧૦૦.૦%	-	૦.૦%
સ્ત્રી	૨૦	૨૦	૧૦૦%	૨૦	૧૦૦%	૨૦	૧૦૦.૦%	૦	૦.૦%	-	૦.૦%
કુલ	૧૬૧	૧૬૧	૧૦૦%	૧૬૧	૧૦૦%	૨૦	૧૨.૪%	૧૪૧	૮૭.૬%	-	૦.૦%
<b>કાયમી સિવાયના કામદારો</b>											
પુરૂષ	૨૯	-	૦.૦%	૨૯	૧૦૦%	-	૦.૦%	-	૦.૦%	-	૦.૦%
સ્ત્રી	૪	-	૦.૦%	૪	૧૦૦%	૪	૧૦૦.૦%	-	૦.૦%	-	૦.૦%
કુલ	૩૩	-	૦.૦%	૩૩	૧૦૦%	૪	૧૨.૧%	-	૦.૦%	-	૦.૦%

૨ નિવૃત્તિ લાભોની વિગતો

લાભો	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)		
	આવરી લીધેલ કર્મચારીઓની સંખ્યા કુલ કર્મચારીઓના ટકા તરીકે	આવરી લીધેલ કામદારોની સંખ્યા કુલ કામદારોના ટકા તરીકે	કપાત કરેલ અને સત્તાવાળા પાસે જમા કરાવેલ (ઠા/ના/ લાગુ પડતું નથી)	આવરી લીધેલ કર્મચારીઓની સંખ્યા કુલ કર્મચારીઓના ટકા તરીકે	આવરી લીધેલ કામદારોની સંખ્યા કુલ કામદારોના ટકા તરીકે	કપાત કરેલ અને સત્તાવાળા પાસે જમા કરાવેલ (ઠા/ના/ લાગુ પડતું નથી)
પ્રોવિડન્ટ ફંડ	૧૦૦.૦%	૧૦૦.૦%	ઠા	૧૦૦.૦%	૧૦૦.૦%	ઠા
ગ્રેજ્યુઇટી	૧૦૦.૦%	૧૦૦.૦%	ઠા	૧૦૦.૦%	૧૦૦.૦%	ઠા
ઈએસઆઈ (ESI)	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી
અન્ય-સ્પષ્ટ કરો	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી	લાગુ પડતુ નથી

૩. કાર્યસ્થળોની સુલભતા

શું વિકલાંગ વ્યક્તિઓના અધિકારો અધિનિયમ, ૨૦૧૬ ની જરૂરિયાતો અનુસાર એકમના પરિસર / ઓફિસો વિકલાંગ કર્મચારીઓ અને કામદારો માટે સુલભ છે? જો નહિ, તો આ અંગે સંસ્થા દ્વારા કોઈ પગલાં લેવામાં આવી રહ્યા છે કે કેમ? ઠા

૪. શું વિકલાંગ વ્યક્તિઓના અધિકારો અધિનિયમ, ૨૦૧૬ મુજબ એકમ પાસે સમાન તકની નીતિ છે? જો એમ હોય તો નીતિની વેબ-લિંક પૂરી પાડો  
જીએમડીસી ગુજરાત સરકારે સમયાંતરે જારી કરાયેલ માર્ગદર્શિકા હેઠળ વિકલાંગ વ્યક્તિઓ (PWD) કર્મચારીઓની નિમણૂક કરવાના નક્કી કરેલા અનામત માપદંડોના બંધારણીય આદેશનું પાલન કરે છે.

૫. પેરંટલ રજા લેનારા કાયમી કર્મચારીઓ અને કામદારોના કામ પર પાછા ફરવાનો અને જાળવણી (retention) નો દર.

જાતિ	કાયમી કર્મચારીઓ		કાયમી કામદારો	
	કામ પર પાછા ફરવાનો દર	જાળવણી દર	કામ પર પાછા ફરવાનો દર	જાળવણી દર
પુરૂષ	૧૦૦.૦%	૧૦૦.૦%	૧૦૦.૦%	૧૦૦.૦%
સ્ત્રી	૧૦૦.૦%	૧૦૦.૦%	૧૦૦.૦%	૧૦૦.૦%
કુલ	૧૦૦.૦%	૧૦૦.૦%	૧૦૦.૦%	૧૦૦.૦%

૬. શું કર્મચારીઓ અને કામદારોની નીચેની શ્રેણીઓ માટે ફરિયાદ મેળવવા અને તેનું નિરાકરણ કરવા માટે કોઈ વ્યવસ્થા ઉપલબ્ધ છે.? જો હા, તો સંક્ષિપ્તમાં માળખાની વિગતો આપો.

	હા/ના (જો હા, તો સંક્ષિપ્તમાં માળખાની વિગતો આપો)
કાયમી કામદારો	હા, જીએમડીસીએ તેમના કર્મચારીઓ અને કામદારોની ફરિયાદોનું યોચ્ય રીતે નિરાકરણ કરવા માટે વિવિધ જગ્યાઓ પર જાતીય સત્તામણી સમિતિ, એચઆર (HR) સમિતિ, એચઆર પેટા-સમિતિ, સલામતી સમિતિ જેવી વિવિધ સમિતિઓની રચના કરી છે.
કાયમી સિવાયના કામદારો	
કાયમી કર્મચારીઓ	
કાયમી સિવાયના કર્મચારીઓ	

૭. લિસ્ટેડ એકમ દ્વારા માન્યતા પ્રાપ્ત એસોસિયેશન (નો) અથવા યુનિયનોમાં કર્મચારીઓ અને કામદારોની સદસ્યતા.

કક્ષા	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)		
	જે તે કક્ષામાં કુલ કર્મચારીઓ/ કામદારો (એ)	જે તે કક્ષામાં કર્મચારીઓ/ કામદારોની સંખ્યા, જે એસોસિયેશન (નો)/ યુનિયન (નો)નો ભાગ છે (બી)	% (બી/એ)	જે તે કક્ષામાં કુલ કર્મચારીઓ/ કામદારો (સી)	જે તે કક્ષામાં કર્મચારીઓ/ કામદારોની સંખ્યા, જે એસોસિયેશન (નો)/યુનિયન (નો)નો ભાગ છે (ડી)	% (ડી/સી)
કુલ કાયમી કર્મચારીઓ	૭૮૩	૬૦૫	૭૭.૩%	૮૧૭	૬૪૨	૭૮.૬%
-પુરૂષો	૭૨૪	૫૫૬	૭૬.૮%	૭૬૧	૫૮૩	૭૭.૬%
-સ્ત્રીઓ	૫૯	૪૯	૮૩.૧%	૫૬	૪૯	૮૭.૫%
કુલ કાયમી કામદારો	૧૬૧	૧૬૧	૧૦૦.૦%	૨૦૧	૨૦૧	૧૦૦.૦%
-પુરૂષો	૧૪૧	૧૪૧	૧૦૦.૦%	૧૭૪	૧૭૪	૧૦૦.૦%
-સ્ત્રીઓ	૨૦	૨૦	૧૦૦.૦%	૨૭	૨૭	૧૦૦.૦%

## ૮. કર્મચારીઓ અને કામદારોને આપવામાં આવેલી તાલીમની વિગતો

કક્ષા	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)					નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)				
	કુલ (એ)	સ્વાસ્થ્ય અને સલામતીના પગલાં ઉપર		કૌશલ્યની કક્ષા ઊંચી લાવવા ઉપર		કુલ (ડી)	સ્વાસ્થ્ય અને સલામતીના પગલાં ઉપર		કૌશલ્યની કક્ષા ઊંચી લાવવા ઉપર	
		સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)		સંખ્યા (ઈ)	% (ઈ/ડી)	સંખ્યા (એફ)	% (એફ/ડી)
<b>કાયમી કર્મચારીઓ</b>										
પુરૂષ	૭૨૪	૧૨૦	૧૬.૬%	૧૮૪	૨૬.૮%	૭૬૧	૫૬	૭.૪%	૧૦	૧.૩%
સ્ત્રી	૫૮	-	૦.૦%	૧૨	૨૦.૩%	૫૬	૦	૦.૦%	-	૦.૦%
કુલ	૭૮૩	૧૨૦	૧૫.૩%	૨૦૬	૨૬.૩%	૮૧૭	૫૬	૬.૮%	૧૦	૧.૨%
<b>કાયમી કામદારો</b>										
પુરૂષ	૧૪૧	-	૦.૦%	-	૦.૦%	૧૭૪	-	૦.૦%	-	૦.૦%
સ્ત્રી	૨૦	-	૦.૦%	-	૦.૦%	૨૭	-	૦.૦%	-	૦.૦%
કુલ	૧૬૧	-	૦.૦%	-	૦.૦%	૨૦૧	-	૦.૦%	-	૦.૦%

## ૯. કર્મચારીઓ અને કામદારોની કામગીરી અને કારકીર્દી વિકાસ સમીક્ષાઓની વિગતો

કક્ષા	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)		
	કુલ (એ)	સંખ્યા (બી)	% (બી/એ)	કુલ (સી)	સંખ્યા (ડી)	% (ડી/સી)
<b>કર્મચારીઓ</b>						
પુરૂષ	૭૨૪	૬૯૨	૯૫.૬%	૭૬૧	૭૨૬	૯૫.૪%
સ્ત્રી	૫૮	૫૭	૯૬.૬%	૫૬	૫૩	૯૪.૬%
કુલ	૭૮૩	૭૪૯	૯૫.૭%	૮૧૭	૭૭૯	૯૫.૩%
<b>કામદારો</b>						
પુરૂષ	૧૪૧	૧૪૧	૧૦૦%	૧૭૪	૧૭૪	૧૦૦%
સ્ત્રી	૨૦	૨૦	૧૦૦%	૨૭	૨૭	૧૦૦%
કુલ	૧૬૧	૧૬૧	૧૦૦%	૨૦૧	૨૦૧	૧૦૦%

## ૧૦. આરોગ્ય અને સલામતી વ્યવસ્થાપન પદ્ધતિ.

એ. એકમ દ્વારા વ્યાવસાયિક આરોગ્ય અને સલામતી વ્યવસ્થાપન પદ્ધતિ લાગુ કરવામાં આવી છે કે કેમ? જો હા, આવી પદ્ધતિનું આવરણ કેટલું?

હા, જીએમડીસીએ ૧૦૦% કર્મચારીઓના આવરણ સાથે વ્યાવસાયિક આરોગ્ય અને સલામતી વ્યવસ્થાપન પદ્ધતિ લાગુ કરી છે.

બી. એકમ દ્વારા કાર્ય સંબંધિત જોખમોને ઓળખવા અને નિયમિત અને બિન-નિયમિત ધોરણે જોખમોનું મૂલ્યાંકન કરવા માટે કઈ પ્રક્રિયાઓનો ઉપયોગ કરવામાં આવે છે?

કાર્ય- સંબંધિત જોખમોની ઓળખ કરવા અને નિયમિત- બિન નિયમિત ધોરણે જોખમોનું મૂલ્યાંકન કરવા માટે સલામતી વ્યવસ્થાપન યોજના તૈયાર કરવામાં આવી છે અને અમલમાં મૂકવામાં આવી છે.

સી. શું તમારી પાસે કામદારો માટે કામ સંબંધિત જોખમોની જાણ કરવાની અને આવા જોખમોમાંથી તેમને દૂર કરવાની પ્રક્રિયાઓ છે. (હા/ના)

હા

ડી. શું એકમના કર્મચારીઓ/ કામદારોને બિન- વ્યાવસાયિક તબીબી અને સ્વાસ્થ્યસંભાળ સેવાઓ ઉપલબ્ધ છે. ? (હા/ના)

હા

## ૧૧. સલામતી સંબંધિત ઘટનાઓની વિગતો નીચેના સંરૂપમાં આપો:

સલામતી ઘટના/સંખ્યા	કક્ષા	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)
ગુમાવેલ સમય ઈજા આવર્તન દર (LTIFR) /૧ મિલિયન વ્યક્તિના કામના કલાકો દીઠ	કર્મચારીઓ	-	૩.૪૨
	કામદારો	-	૦.૮૧
કુલ નોંધ કરી શકાય તેવી કાર્ય-સંબંધિત ઈજાઓ	કર્મચારીઓ	-	૨
	કામદારો	-	૨
જાનહાનિની સંખ્યા	કર્મચારીઓ	-	-
	કામદારો	-	૧
કામ- સંબંધિત ઊંચા પ્રભાવવાળી ઈજા અથવા ખરાબ સ્વાસ્થ્ય (જાનહાનિ સિવાય)	કર્મચારીઓ	-	-
	કામદારો	-	-

**૧૨. સલામત અને સ્વસ્થ કાર્યસ્થળની ખાતરી કરવા માટે એકમ દ્વારા લેવામાં આવેલા પગલાંના વર્ણન કરો.**

ઓળખાયેલ તમામ પ્રવૃત્તિઓ/ જોખમો માટે સલામત સંચાલન પ્રક્રિયાઓ તૈયાર કરવામાં આવી છે. અમારા સ્થાનો પર આરોગ્ય અને સલામતીની સ્થિતિનું નિયમિત મૂલ્યાંકન કરવા માટે અમારી પાસે આંતરિક સુરક્ષા સમિતિઓ છે. ચોવીસ કલાક ટેબલ માટે અમારા સ્થાનો પર આરોગ્ય અને સલામતી અધિકારીઓ કામે લગાડવામાં આવે છે. વૈધાનિક અધિકારીઓ/ નિયમનકારી સત્તાવાળાઓ દ્વારા નિયમિત સમયાંતરે નિરીક્ષણો/ઓડિટ હાથ ધરવામાં આવે છે અને જો કોઈ વિસંગતતા જણાય તો સુધારાત્મક પગલાં લેવામાં આવે છે.

**૧૩. કર્મચારીઓ અને કામદારોએ નીચેની બાબતો માટે કરેલી ફરિયાદો સંખ્યા:**

કક્ષા	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)		
	વર્ષ દરમિયાન દાખલ કરેલ	વર્ષને અંતે નિકાલ માટે પડતર	ટિપ્પણી	વર્ષ દરમિયાન દાખલ કરેલ	વર્ષને અંતે નિકાલ માટે પડતર	ટિપ્પણી
કામ કરવાનું વાતાવરણ	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	
સ્વાસ્થ્ય અને સલામતી	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	

**૧૪. વર્ષ માટેના મૂલ્યાંકનો:**

	તમારા સંચંત્રો અને ઓફિસો કે જેનું મૂલ્યાંકન કર્યું હતું (એકમ અથવા વૈધાનિક સત્તાવાળાઓ અથવા તૃતીય પક્ષો દ્વારા) % માં
સ્વાસ્થ્ય અને સલામતી પ્રથાઓ	૧૦૦%
કામ કરવાનું વાતાવરણ	૧૦૦%

**૧૫. સલામતી- સંબંધિત ઘટનાઓ (જો કોઈ હોય તો) અને આરોગ્ય અને સલામતી પ્રથાઓ અને કામ કરવાના વાતાવરણના મૂલ્યાંકનથી ઉદ્ભવતા નોંધપાત્ર જોખમો/ચિંતાઓને સંબોધવા માટે લેવામાં આવેલી અથવા ચાલી રહેલી કોઈપણ સુધારાત્મક કાર્યવાહીની વિગતો પ્રદાન કરો.**

વર્ષ દરમિયાન અને તડકેશ્વર લિગ્નાઈટ ખાણોમાં ઢગલા સરકી જવાને નોંધપાત્ર ચિંતા તરીકે ઓળખી છે જેના માટે અમે નીચે જણાવેલ સુધારાત્મક પગલાં લીધા છે:

- CIMEE, ધનબાદ દ્વારા ભૂ-તકનીકી અભ્યાસ
- IAT રૂટકીને ઢાળ સ્થાપિતા વિસ્તરણ અને તેના વહીવટ માટે કામ આપવામાં આવ્યું છે.
- ભૂ- હાઈડ્રોલોજિકલ અભ્યાસ નિષ્ણાત એજન્સી દ્વારા પ્રક્રિયા હેઠળ છે.

**નેતૃત્વ સૂચકાંકો**

**૧. શું એકમ મૃત્યુની ઘટનામાં કોઈ જીવન વીમો અથવા કોઈપણ વળતર પેકેજ આપે છે, (એ) કર્મચારીઓ (હા/ના) (બી) કામદારો (હા/ના)**

કર્મચારીઓ-હા  
કામદારો- હા

**૨. મૂલ્ય શૃંખલાના ભાગીદારો દ્વારા વૈધાનિક લેણાં કપાત અને જમા કરવામાં આવ્યા છે તેની ખાતરી કરવા માટે એકમ દ્વારા હાથ ધરવામાં આવેલ પગલાં પ્રદાન કરો.**

અમારા મૂલ્ય શૃંખલા ભાગીદારો દ્વારા વૈધાનિક લેણાંની યોગ્ય કપાત અને જમા કરવામાં આવ્યા છે તેની ખાતરી કરવા માટે જીએમડીસીએ નીચેના પગલાં અમલમાં મૂક્યા છે:

- એ) ભાગીદારની પસંદગી અને યોગ્ય ઉદ્યમશીલતા:** અમે મૂલ્ય શૃંખલા ભાગીદારોની પસંદગી અને નિમણૂક કરતી વખતે સંપૂર્ણ યોગ્ય ઉદ્યમશીલતા રાખીએ છીએ. આ પ્રક્રિયામાં તેમના અનુપાલન અંગે તેમનો ભૂતકાળનો રેકર્ડ, નાણાકીય સ્થિરતા અને કર અને વૈધાનિક જવાબદારો સહિત કાનૂની અને નિયમનકારી જરૂરિયાતોનું પાલન કરવાનો સમાવેશ થાય છે.
- બી) કરારની જવાબદારીઓ:** મૂલ્ય શૃંખલાના ભાગીદારો સાથેના અમારા કરારોમાં કપાત અને વૈધાનિક લેણાં જમા કરાવવા સહિત તમામ લાગુ વૈધાનિક આવશ્યકતાઓનું પાલન કરવાની તેમની જવાબદારી સ્પષ્ટપણે જણાવીએ છીએ. અમે સુનિશ્ચિત કરીએ છીએ કે આ જવાબદારીઓ અમારા કરારમાં સ્પષ્ટપણે દર્શાવેલ હોય, સાથે-સાથે પાલન ન કરવાના પરિણામો પણ દર્શાવેલ હોય.
- સી) નિયમિત ઓડીટ અને નિયંત્રણ:** અમારા મૂલ્ય શૃંખલા ભાગીદારો તેમની વૈધાનિક જવાબદારીઓ પૂરી કરી રહ્યા છે, તે ચકાસવા માટે અમે નિયમિત ઓડિટ અને નિયંત્રણ પ્રવૃત્તિઓ હાથ ધરીએ છીએ. આ ઓડિટમાં નાણાકીય રેકર્ડની સમીક્ષા, ટેક્સ ફાઈલિંગ અને અન્ય સંબંધિત દસ્તાવેજોનો સમાવેશ થઈ શકે છે. વધુમાં, અમે અનુપાલન સંબંધિત કોઈપણ ચિંતાઓ અથવા પ્રશ્નોને સંબોધવા માટે સંચારની ખુલી લાઈન (Open line) જાળવીએ છીએ.
- ડી) અહેવાલ અને પારદર્શિતા:** અમે અમારી સમગ્ર મૂલ્ય શૃંખલામાં વૈધાનિક લેણાંની કપાત અને જમા કરાવવાના સગડ (track) અને નિયંત્રણ કરવા માટે પારદર્શક અહેવાલ આપવાનું માળખું જાળવીએ છીએ. અમે અમારા ભાગીદારોને અનુપાલન દર્શાવતા નિયમિત અહેવાલો અને દસ્તાવેજો પૂરા પાડવા માટે પ્રોત્સાહિત કરીએ છીએ અને કાનૂની આવશ્યકતાઓની ચોકસાઈ અને પાલનની ખાતરી કરવા માટે અમે આ અહેવાલોની સમીક્ષા કરીએ છીએ.

૩. એવા કર્મચારીઓ/કામદારોની સંખ્યા પૂરી પાડો કે જેમને કામ સંબંધિત ઉચ્ચ પ્રભાવવાળી ઈજ્જાઓ/માંદગી-સ્વાસ્થ્ય/જાનહાનિ ભોગવ્યા હોય અને તેમનું પુનઃ સ્થાપન કરવામાં આવ્યું હોય અને યોગ્ય રોજગારમાં મૂકવામાં આવ્યા છે અથવા જેમના પરિવારના સભ્યોને યોગ્ય રોજગારમાં મૂકવામાં આવ્યા હોય

	કૂલ અસરગ્રસ્ત કર્મચારીઓ/ કામદારોની સંખ્યા		કર્મચારીઓ / (કામદારોની સંખ્યા જેમનું પુનર્વસન કરવામાં આવ્યું છે અને યોગ્ય રોજગારમાં મૂકવામાં આવ્યા છે અથવા જેમના પરિવારના સભ્યોને યોગ્ય રોજગારમાં મૂકવામાં આવ્યા હોય.	
	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)
કર્મચારીઓ	-	-	-	-
કામદારો	-	-	-	-

૪. શુ સંસ્થા નિવૃત્તિ અથવા રોજગાર સમાપ્તિના પરિણામે સતત રોજગારી અને કારકિર્દીના અંતના સંચાલનને સરળ બનાવવા માટે સંક્રમણ સહાયતા કાર્યક્રમો પ્રદાન કરે છે ? (હા/ના)

હા, નિવૃત્ત કર્મચારીઓના કિસ્સામાં, કંપની સંક્રમણ સહાય પૂરી પાડવા માટે “નિવૃત્તિ પછીનું જીવન” થીમ સાથે તાલીમ પૂરી પાડે છે.

સિદ્ધાંત ૪ વ્યવસાયોએ તેના તમામ હિતધારકોના હિતોનો આદર કરવો જોઈએ અને તેના પ્રત્યે પ્રતિભાવ આપવો જોઈએ.

### આવશ્ય સૂચકાંકો

૧. એકમના મુખ્ય હિસ્સેદાર જૂથોને ઓળખવા માટેની પ્રક્રિયાઓનું વર્ણન કરો.

જીએમડીસીએ ભાગીદારીને મજબૂત કરવા માટે હિતધારકોને ઓળખવા અને તેમની સાથે જોડાવા માટે એક મજબૂત પ્રક્રિયા સ્થાપિત કરી છે. જીએમડીસીએ અમારા મુખ્ય હિતધારક જૂથો અને ભેગા કરેલ (Mapped) હિતધારક જોડાણ માળખાને ઓળખવા માટે અમારી વ્યાવસાયિક મૂલ્ય શૃંખલાની ૩૬૦-ડિગ્રી સમીક્ષા હાથ ધરી છે.

૨ તમારા એકમ માટે ચાવી (મુખ્ય) તરીકે ઓળખાતા જૂથોની સૂચિ બનાવો અને દરેક હિસ્સેદાર જૂથ સાથે જોડાણનું આવર્તન (frequency)

હિસ્સેદાર જૂથ	જૂથ શું સંવેદનશીલ અને હાંસિયામાં ધકેલાઈ ગયેલ જૂથ તરીકે ઓળખાયેલ છે ? (હા/ના)	સંદેશ વ્યવહારની ચેનલો (ઈમેઇલ, એસએમએસ, છાપા, પેમ્પલેટ, જાહેરખબર, સમુદાય બેઠકો, નોટિસ બોર્ડ, વેબસાઇટ), અન્ય	જોડાણનું આવર્તન (વાર્ષિક/ અર્ધવાર્ષિક/ત્રિમાસિક /અન્ય) સ્પષ્ટ કરો	જોડાણો હેતુ અને કાર્યક્ષેત્ર (મુખ્ય વિષયો અને આવા જોડાણ દરમિયાન ઉઠાવવામાં આવેલી મુખ્ય ચિંતાઓ સહિત)
કર્મચારીઓ	ના	ઈમેઇલ, તાલીમ અને સેમિનાર, આંતરિક સંદેશાવ્યવહાર મંચ, નોટિસ બોર્ડ	ચાલુ (Ongoing)	સંસ્થાની અંદરના મુખ્ય વિકાસ કાર્યો અધતન કરવા, તાલીમ, જાગૃતિ અને કલ્યાણ કાર્યક્રમો, કર્મચારીઓની સલામતી, વ્યાવસાયિક કામગીરી અને કંપની તરફથી મુખ્ય પહેલ અધતન કરવી.
શેરહોલ્ડરો/ રોકાણકારો	ના	વાર્ષિક સામાન્ય સભા, સ્ટોક એક્ષચેન્જ (SE)ને જાણ કર, ઈમેઇલ, કોન્ફરન્સ કોલ્સ	ચાલુ (Ongoing)	નાણાકીય કામગીરી, વ્યાપાર વ્યૂહરચના, કાર્યકારી કામગીરી, અન્ય મુખ્ય પરિમાણો પરની માહિતી
ગ્રાહકો	ના	ઈમેઇલ, એસએમએસ, વેબસાઇટ, ગ્રાહકની મુલાકાતો	ચાલુ (Ongoing)	ગ્રાહકની ફરિયાદો, ઉત્પાદનની ગુણવત્તા અને ઉપલબ્ધતા, જરૂરિયાતો પ્રત્યે પ્રતિભાવ, ગ્રાહક સંતોષ.
સમુદાયો અને એનજીઓ	ના	ઈમેઇલ, પ્રસંગો, સીએસઆર મુલાકાતો	જરૂરિયાત આધારિત	સીએસઆર પ્રવૃત્તિઓ, કલ્યાણ, સમુદાયની ફરિયાદો
મૂલ્ય શૃંખલા ભાગીદારો (પુરવઠાકારો, વિકેતા, કોન્ટ્રાક્ટરો, વિગેરે)	ના	ઈમેઇલ, એસએમએસ, ટેલરો	જરૂરિયાત આધારિત	વ્યવસાય સંબંધિત ચર્ચાઓ, જાગૃતિ અને તાલીમ કાર્યક્રમો, વર્કશોપ અને સેમિનારો



**નેતૃત્વ સૂચકાંકો**

**૧. આર્થિક પર્યાવરણીય અને સામાજિક વિષયો પર હિતધારકો અને નિયામક મંડળ વચ્ચે પરામર્શ માટેની પ્રક્રિયાઓ પૂરી પાડો અથવા જો પરામર્શ સોંપવામાં આવે છે, તો આવા પરામર્શમાંથી પ્રતિસાદ કેવી રીતે નિયામક મંડળને આપવામાં આવે છે.**

અમારી સંસ્થામાં અમે આર્થિક, પર્યાવરણીય અને સામાજિક વિષયો પર હિતધારકોના જોડાણ અને પરામર્શના મહત્વને ઓળખીએ છીએ. સૌપ્રથમ અમે સર્વેક્ષણો, ધ્યાન કેન્દ્રિત જૂથો, જાહેર સભાઓ અને એક સામે એક આદાનપ્રદાન જેવી વિવિધ ચેનલો દ્વારા હિતધારકો સાથે સક્રિયપણે જોડાઈએ છીએ. આ જોડાણો અમને કર્મચારીઓ, ગ્રાહકો, પુરવઠાકારો, સ્થાનિક સમુદાયો અને હિમાયત જૂથો સહિત હિતધારકો પાસેથી વિવિધ પરિપ્રેક્ષ્યો, ચિંતાઓ અને સૂચનો એકત્રિત કરવાની તક આપે છે. એવા કિસ્સાઓમાં કે જ્યાં પરામર્શ ચોક્કસ વિભાગો અથવા વ્યક્તિઓને સોંપવામાં આવે છે, ત્યાં આ પરામર્શમાંથી પ્રતિસાદ મેળવવા માટે એક સંચરિત માળખું છે. આમાં સમયાંતરે અહેવાલ આપવાના માળખાનો સમાવેશ થાય છે જે પરિણામો મુખ્ય સૂચક અને હિસ્સેદારોની પરામર્શની ભલામણોનો સારાંશ આપે છે. સંક્ષિપ્ત માહિતી પછી વહીવટને જણાવવામાં આવે છે, તે સુનિશ્ચિત કરે છે કે તેમને હિસ્સેદારો દ્વારા ઉઠાવવામાં આવેલ પરિપ્રેક્ષ્યો અને ચિંતાઓ વિશે જાણ કરવામાં આવી છે. અર્થપૂર્ણ પરામર્શ અને પ્રતિસાદ માળખાને પ્રોત્સાહન આપીને, અમારી નિર્ણય લેવાની પ્રક્રિયાઓમાં હિસ્સેદારોના પરિપ્રેક્ષ્યને ધ્યાનમાં લેવામાં આવે તે સુનિશ્ચિત કરવાનો અમારો હેતુ છે. આ અભિગમ અમને આર્થિક, પર્યાવરણીય અને સામાજિક વિષયોને વધુ અસરકારક રીતે સંબોધવા માટે સક્ષમ બનાવે છે. અમારી સમગ્ર કામગીરી દરમિયાન પારદર્શિતા, જવાબદારી અને ટકાઉ પ્રથાઓને પ્રોત્સાહન આપે છે.

**૨. શું હિતધારકો પરામર્શનો ઉપયોગ પર્યાવરણીય અને સામાજિક વિષયોની ઓળખ અને સંચાલનને સમર્થન આપવા માટે થાય છે? (હા/ના), જો એમ હો તો, આ વિષયો પરના હિતધારકો પાસેથી મળેલા નિવેશને એકમની નીતિઓ અને પ્રવૃત્તિઓમાં કેવી રીતે સમાવિષ્ટ કરવામાં આવ્યા હતા તેના ઉદાહરણોની વિગત આપો.**

- ભારતના પર્યાવરણ કાયદાકીય માળખા મુજબ, સરકાર પાસેથી પર્યાવરણીય મંજૂરી મેળવવાના સમયે જાહેર સુનાવણી હાથ ધરવામાં આવે છે. આ મંચ પર, સંબંધિત ખાણકામ અથવા અન્ય યોજનાઓની આસપાસના વિસ્તારોને તેમના પ્રશ્નો કંપની સમક્ષ રજૂ કરવાની તક પૂરી પાડવામાં આવે છે. આ જાહેર સુનાવણી જ્યાં યોજના સ્થિત છે તે જિલ્લાના જિલ્લા મેજિસ્ટ્રેટ અને કલેક્ટરની હાજરીમાં હાથ ધરવામાં આવે છે. હિતધારકો દ્વારા ઉઠાવવામાં આવેલી ચિંતાઓની નોંધ લેવામાં આવે છે અને પ્રશ્નોની પૂર્તતા કરવા માટે કંપની દ્વારા યોગ્ય પગલા લેવામાં આવે છે અને નિયમિત સમયાંતરે સક્ષમ નિયમનકારી અધિકારીને વિગતવાર અહેવાલ સુપરત કરવામાં આવે છે.
- ગ્રામીણ ક્ષેત્રમાં રોજગારી માટે જરૂરી કૌશલ્ય સમૂહોની જરૂરિયાતનું પૂર્તતા કરવા માટે “પ્રોજેક્ટ સામર્થ્ય કૌશલ્ય વિકાસ કાર્યક્રમ” જેવી લાંબા ગાળાની યોજનાઓ ઘડવામાં આવી છે અને વિકાસ હેઠળ છે.
- સમર્પિત સીએસઆર ટીમને જીએમડીસીના યોજના સ્થળો પર મુકવામાં આવી છે. જેથી તે મુજબ હિતધારકો અને ગ્રામજનો સાથે પરામર્શ કરવા અને ઉણપો (gaps) અને સમસ્યા વિસ્તારોની ઓળખ માટે પર્યાવરણીય અને સામાજિક સમસ્યાઓના ઉકેલ માટે સહભાગી ચર્ચાઓ સાથે જોડાય.
- માળખાકીય યોજનાઓ: વિવિધ સીએસઆર યોજનાઓ હેઠળ અમે ગામડાઓ અને પછાત વિસ્તારોમાં ચેકડેમ બાધ્યા છે અને સ્ટ્રીટલાઈટ લગાવી છે.
- શિક્ષણ: શિક્ષણને પ્રોત્સાહન આપવા માટે પુસ્તક વિતરણ, કન્યાઓને શિષ્યવૃત્તિ અને રમતગમત વિકાસ જેવા વિવિધ પગલાં લેવામાં આવ્યા હતા.
- સ્વાસ્થ્ય અને સ્વચ્છતા: મોબાઈલ વાન દ્વારા ઘરે-ઘરે આરોગ્ય સુવિધાઓ પૂરી પાડવી.
- સ્વચ્છ ભારત માટે સ્વચ્છતા અભિયાન.

**૩. સંવેદનશીલ/ હાંસિયામા ધકેલાઈ ગયેલા હિસ્સેદારોના જૂથોની ચિંતાઓને સંબોધવા સાથે સંકળાયેલા અને પગલાં લેવાના દાખલાઓની વિગતો પૂરી પાડો.**

જીએમડીસી સરકારી કંપની હોવાને કારણે, ભારતના બંધારણના આર્ટિકલ ૧૨ હેઠળની રાજ્યસત્તા કલમ ૧૨ હેઠળનું રાજ્ય છે. આમ, તે નબળા/સીમાંત હિસ્સેદાર જૂથના કલ્યાણ અને ચિંતાઓ માટે જરૂરી બંધારણીય આદેશોનું પાલન કરે છે. કંપનીની સીએસઆર નીતિએ અસરગ્રસ્ત ગામોના સામાજિક-આર્થિક વિકાસ સિવાય સમાજના નબળા જૂથોને લક્ષ્યાંકિત કર્યા છે.

**સિદ્ધાંત ૫: વ્યવસાયોએ માનવઅધિકારોને આદર કરવો જોઈએ અને તેને પ્રોત્સાહન આપવું જોઈએ**

**આવશ્યક સૂચકાંકો**

**૧. કર્મચારીઓ અને કામદારો જેમને માનવઅધિકારના મુદ્દાઓ અને સંસ્થાની નીતિઓ પર તાલીમ આપવામાં આવી છે, નીચેના સંરૂપમાં:**

કક્ષા	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)		
	કુલ (એ)	આવરી લેવાયેલા કર્મચારીઓ/ કામદારોની સંખ્યા (બી)	% (બી/એ)	કુલ (સી)	આવરી લેવાયેલા કર્મચારીઓ/ કામદારોની સંખ્યા (ડી)	% (ડી/સી)
<b>કર્મચારીઓ</b>						
કાયમી	૭૮૩	૨૯	૩.૭%	૮૧૭	—	૦.૦%
કાયમી સિવાયના (બાહ્યસ્ત્રોત કર્મચારીઓ સહિત)	૪૬૩	—	૦.૦%	૩૨૭	—	૦.૦%
<b>કુલ કર્મચારીઓ</b>	<b>૧૨૪૬</b>	<b>૨૯</b>	<b>૨.૩%</b>	<b>૧૧૪૪</b>	<b>—</b>	<b>૦.૦%</b>
<b>કામદારો</b>						
કાયમી	૧૬૧	—	૦.૦%	૨૦૧	—	૦.૦%
કાયમી સિવાયના	૩૩	—	૦.૦%	૧૮	—	૦.૦%
<b>કુલ કામદારો</b>	<b>૧૯૪</b>	<b>—</b>	<b>૦.૦%</b>	<b>૨૧૯</b>	<b>—</b>	<b>૦.૦%</b>

## ૨. કર્મચારીઓ અને કામદારોને ચૂકવેલ લઘુત્તમ વેતનની વિગતો નીચેના સંરૂપમાં:

કક્ષા	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)				નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)					
	કુલ (એ)	લઘુત્તમ વેતન જેટલું		લઘુત્તમ વેતનથી વધારે		કુલ (ડી)	લઘુત્તમ વેતન જેટલું		લઘુત્તમ વેતનથી વધારે	
		સંખ્યા (બી)	% (બી/એ)	સંખ્યા (સી)	% (સી/એ)		સંખ્યા (ઈ)	% (ઈ/ડી)	સંખ્યા (એફ)	% (એફ/ડી)
<b>કર્મચારીઓ</b>										
કાયમી	૭૮૩	-	-	૭૮૩	૧૦૦.૦%	૮૧૭	-	-	૮૧૭	૧૦૦.૦%
પુરૂષ	૭૨૪	-	-	૭૨૪	૧૦૦.૦%	૭૬૧	-	-	૭૬૧	૧૦૦.૦%
સ્ત્રી	૫૯	-	-	૫૯	૧૦૦.૦%	૫૬	-	-	૫૬	૧૦૦.૦%
<b>કાયમી સિવાયના</b>										
પુરૂષ	૪૬૩	-	-	૪૬૩	૧૦૦.૦%	૩૨૭	-	-	૩૨૭	૧૦૦.૦%
સ્ત્રી	૪૨૮	-	-	૪૨૮	૧૦૦.૦%	૨૯૯	-	-	૨૯૯	૧૦૦.૦%
સ્ત્રી	૩૫	-	-	૩૫	૧૦૦.૦%	૨૮	-	-	૨૮	૧૦૦.૦%
<b>કામદારો</b>										
કાયમી	૧૬૧	-	-	૧૬૧	૧૦૦.૦%	૨૦૧	-	-	૨૦૧	૧૦૦.૦%
પુરૂષ	૧૪૧	-	-	૧૪૧	૧૦૦.૦%	૧૭૪	-	-	૧૭૪	૧૦૦.૦%
સ્ત્રી	૨૦	-	-	૨૦	૧૦૦.૦%	૨૭	-	-	૨૭	૧૦૦.૦%
<b>કાયમી સિવાયના</b>										
પુરૂષ	૩૩	૩૩	૧૦૦.૦%	-	૦.૦%	૧૮	૧૮	૧૦૦.૦%	-	૦.૦%
સ્ત્રી	૨૯	૨૯	૧૦૦.૦%	-	૦.૦%	૧૭	૧૭	૧૦૦.૦%	-	૦.૦%
સ્ત્રી	૪	૪	૧૦૦.૦%	-	૦.૦%	૧	૧	૧૦૦.૦%	-	૦.૦%

## ૩. મહેનતાણા / પગાર / વેતનની વિગતો, નીચેના સંરૂપમાં:

કક્ષા	પુરૂષો		સ્ત્રીઓ	
	સંખ્યા	સંબંધિત કક્ષાનું મધ્યસ્થ મહેનતાણુ / પગાર /વેતન	સંખ્યા	સંબંધિત કક્ષાનું મધ્યસ્થ મહેનતાણુ / પગાર /વેતન
નિયામક મંડળ (BoD)	૫	૩૩,૭૫૦	૩	૧૮,૭૫૦
મુખ્ય વહીવટીય કર્મચારીગણ (KMP)	૩	૩૨,૪૨,૯૫૯	૦	૦
BoD અને KMP સિવાયના કર્મચારીઓ	૭૨૪	૧૦,૮૩,૧૮૬	૫૯	૭,૦૫,૧૬૧
કામદારો	૧૪૧	૫,૦૧,૭૬૬	૨૦	૫,૧૩,૪૦૪

## ૪. શું તમારી પાસે વ્યવસાય દ્વારા સર્જાયેલી અથવા પ્રદાન કરેલ માનવ અધિકારની અસરો અથવા મુદ્દાઓને સંબોધવા માટે જવાબદાર કેન્દ્રબિંદુ (વ્યક્તિ/સમિતિ) છે ? (હા/ના)

કંપનીએ કામના સ્થળે સ્ત્રીઓની જાતીય સતામણી (નિવારણ, પ્રતિબંધ અને ક્ષતિપૂર્તિ ધારા, ૨૦૧૩ (POSH)ની જોગવાઈઓ અનુસાર આંતરિક સમિતિની રચના કરી છે. આ સમિતિની અધ્યક્ષતા કંપનીના વરિષ્ઠ મહિલા અધિકારી કરે છે, વધુમાં, એ નોંધવું જોઈએ કે કંપની રાજ્ય સરકારનું એકમ હોવાને કારણે. રાજ્ય વિધાનસભા સમિતિઓ જેમ કે અનુસૂચિત જાતિ માટેની સમિતિ, અનુસૂચિત જનજાતિ માટેની સમિતિ, વગેરેની ટેમ્પરેપ હેઠળ આવે છે.

## ૫. માનવ અધિકારના મુદ્દાઓને લગતી ફરિયાદોના નિવારણ માટે આંતરિક પદ્ધતિઓનું વર્ણન કરો.

હા, જીએમડીસીએ તેમના કર્મચારીઓ અને કામદારોની ફરિયાદોને યોગ્ય રીતે નિવારણ માટે વિવિધ સ્થળો પર જાતીય સતામણી સમિતિ, એચઆર સમિતિ, એચઆર પેટા-સમિતિ, સલામતી સમિતિ જેવી વિવિધ સમિતિઓની રચના કરી છે.

૬. કર્મચારીઓ અને કામદારો દ્વારા કરવામાં આવેલી નીચેના ઉપરની ફરિયાદો:

કક્ષા	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)		
	વર્ષ દરમિયાન દાખલ કરેલ	વર્ષના અંતે નિરાકરણ માટે પડતર	ટિપ્પણી	વર્ષ દરમિયાન દાખલ કરેલ	વર્ષના અંતે નિરાકરણ માટે પડતર	ટિપ્પણી
જાતીય સત્તામણી	૧	૦		-	-	
કાર્યસ્થળ પર ભેદભાવ	-	-		-	-	
બાળ મજૂર	-	-		-	-	
વેઠ/અનૈચ્છિક શ્રમ	-	-		-	-	
વેતન	-	-		-	-	
અન્ય માનવ અધિકારો સંબંધિત મુદ્દાઓ	-	-		-	-	

૭. ભેદભાવ અને સલામતીના કેસોમાં ફરિયાદીને પ્રતિકૂળ પરિણામો અટકાવવા માટેની પદ્ધતિઓ.

જીએમડીસી જાતીય સત્તામણી અટકાવવા અંગે જાગૃતિ લાવવા મહિલાઓ માટે વિવિધ કાર્યક્રમો યોજે છે POSH ફરીયાદો માટે આંતરિક સમિતિ છે કે જેનું નેતૃત્વ વરિષ્ઠ મહિલા અધિકારી કરે છે, અને તમામ ફરિયાદોની યોગ્ય રીતે સમીક્ષા કરવામાં આવે છે અને નિરાકરણ લાવવામાં આવે છે. વ્હિસલ બ્લોઅર નીતિ વાસ્તવિક વ્યક્તિઓને કોઈપણ પ્રકારના હેરાનગતિ/ અન્યાય સામે રક્ષણ પૂરું પાડે છે.

૮. શું માનવ અધિકારની આવશ્યકતાઓ તમારા વ્યવસાયી સમજૂતી અને કરારનો ભાગ છે ? (હા/ના)

હા

૯. વર્ષ માટે મૂલ્યાંકન

	તમારા પ્લાન્ટ્સ અને ઓફિસો જેનું મૂલ્યાંકન કરવામાં આવ્યું હતું તેના % (એકમ અથવા વૈધાનિક સત્તાવાળાઓ અથવા તૃતીય પક્ષો દ્વારા)
બાળ મજૂર	અમે અમારી આંતરિક નીતિઓ અને કાર્યરીતિ અને સરકાર દ્વારા સમયાંતરે જારી કરાયેલ કાર્યવાહી દ્વારા માનવ અધિકારોનું રક્ષણ કરીએ છીએ. આ ઉપરાંત અમારી પાસે આ પરિમાણોની પૂર્ણતાની ખાતરી કરવા અને તેના મૂલ્યાંકનની ખાતરી કરવા માટે આંતરિક માળખું છે. ઔચિત્યના અને વિષયોના ઓડિટના ભાગરૂપે સી એન્ડ એજી દ્વારા બાહ્ય સમીક્ષાઓ પણ કરવામાં આવે છે. વિવિધ વૈધાનિક અને કાયદાકીય સત્તાવાળાઓ દ્વારા સ્વતંત્ર વાર્ષિક નિરીક્ષણ પણ હાથ ધરવામાં આવે છે. અમે સરકારને લાગુ પડતા અનામતના માપદંડોને પણ અનુસરીએ છીએ. ગુજરાત સરકારના યોગ્ય નિરીક્ષણ પછી સ્થાપના અને વાર્ષિક પ્રમાણપત્ર સામાજિક ન્યાય અને સશક્તિકરણ વિભાગ દ્વારા જારી કરવામાં આવે છે.
વેઠ/અનૈચ્છિક શ્રમ	
જાતીય સત્તામણી	
કાર્યસ્થળ પર ભેદભાવ	
વેતન	
અન્ય - સ્પષ્ટ કરો	

૧૦. ઉપરના પ્રશ્ન ૯ના મૂલ્યાંકનથી ઉદ્ભવતા નોંધપાત્ર જોખમો, ચિંતાઓને દૂર કરવા માટે લેવામાં આવેલી અથવા ચાલી રહેલી કોઈપણ સુધારાત્મક કાર્યવાહીની વિગતો પ્રદાન કરો.

લાગુ પડતું નથી

નેતૃત્વ સૂચકાંકો

૧. માનવાધિકારના અસંતોષ/ફરિયાદોના નિવારણના પરિણામે વ્યાવસાયિક પ્રક્રિયામાં ફેરફાર/પ્રારંભ કરવામાં આવી રહ્યા હોય તેની વિગતો.

લાગુ પડતું નથી

૨. કોઈપણ માનવ અધિકારોના કાર્યક્ષેત્ર અને આવરણ (Coverage) માટે હાથ ધરાયેલ ડ્યુ-ડિલીજન્સ (due-diligence)

હાથ ધરેલ નથી

૩. વિકલાંગતા ધરાવતી વ્યક્તિઓના અધિકારોની ધારા, ૨૦૧૬ની જરૂરિયાતો મુજબ વિકલાંગ મુલાકાતીઓ માટે એકમના પરિસર/ઓફિસ સુલભ છે ?

હા

સિદ્ધાંત 5 વ્યવસાયોએ પર્યાવરણની સુરક્ષા અને પુનઃસ્થાપના માટે આદર કરવો જોઈએ અને પ્રયત્નો કરવા જોઈએ.

### આવશ્યક સૂચકાંકો

૧. કુલ ઊર્જા વપરાશની વિગતો (જુલ્સ (Joules) અથવા ગુણાંકોમાં) અને ઊર્જાની તીવ્રતા નીચેના સંરૂપમાં:

	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)
કુલ વિજળીનો વપરાશ (એ) (ગીગા જુલ્સમાં)	5,85,623	4,05,246
કુલ બળતણનો વપરાશ (બી) (ગીગા જુલ્સમાં)	36,38,966	39,03,326
અન્ય સ્ત્રોતો દ્વારા ઊર્જા વપરાશ (સી)(ગીગા જુલ્સમાં)	-	-
<b>કુલ ઊર્જા વપરાશ (એ+બી+સી) (ગીગા જુલ્સમાં)</b>	<b>41,24,589</b>	<b>39,08,572</b>
ટર્ન ઓવરના રૂપિયા દીઠ ઊર્જાની તીવ્રતા (ગીગા જુલ્સમાં/ ₹ કરોડમાં)	1,306	1,329

નોંધ : બાહ્ય એજન્સી દ્વારા કોઈ સ્વતંત્ર આકારણી/મૂલ્યાંકન/ખાતરી(Assurance) કરવામાં આવી છે કે કેમ તે સૂચવો ? (હા/ના)  
જો હા, તો બાહ્ય એજન્સીનું નામ આપો. -ના

૨. શું એકમ પાસે ભારત સરકારની યોજના પર્ફોર્મન્સ, એચીવ અને ટ્રેડ (PAT) હેઠળ નિયુક્ત ઉપભોક્તા (DCs) તરીકે ઓળખાયેલી કોઈ સાઈટ (Sites) સુવિધાઓ છે ? (હા/ના) જો હા, તો PAT યોજના હેઠળ નિર્ધારિત લક્ષ્યાંકો હાંસલ કર્યા હતા કે કેમ, જો કોઈ હોય તો, તે જાહેર કરો.

PAT યોજના ચાલુ નાણાકીય વર્ષ માટે ગુજરાત ખનિજ વિકાસ નિગમ લિ. ને લાગુ પડતી નથી.

૩. જળ સંબંધિત નીચેના પ્રક્ટીકરણની વિગતો નીચેના સંરૂપમાં પૂરી પાડો:

	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)
સ્ત્રોત દ્વારા જળનો ઉપાડ (કિલો લીટરમાં)		
(૧) સપાટી ઉપરનું જળ	1,88,896	1,99,533
(૨) ભૂગર્ભ જળ	1,89,440	98,62,032
(૩) તૃતીય પક્ષ જળ	1,96,083	1,08,694
(૪) દરિયાઈ જળ/ મીઠા રહિત કરેલ જળ	56,24,952	59,29,654
(૫) અન્ય	2,82,229	3,02,136
<b>પાણીના ઉપાડની કુલ માત્રા (કિલો લીટરમાં) (૧+૨+૩+૪+૫)</b>	<b>2,29,61,600</b>	<b>1,88,08,049</b>
<b>જળના વપરાશની કુલ માત્રા (કિલો લીટરમાં)</b>	<b>1,50,24,394</b>	<b>29,89,055</b>
ટર્ન ઓવરના રૂપિયા દીઠ જળની તીવ્રતા જળનો વપરાશ/ટર્ન ઓવર ₹ કરોડમાં)	8,499	3,202

નોંધ : બાહ્ય એજન્સી દ્વારા કોઈ સ્વતંત્ર આકારણી/ મૂલ્યાંકન / ખાતરી કરવામાં આવી છે કે કેમ ? જો હા, તો બાહ્ય એજન્સીનું નામ આપો.- ના

૪. શું એકમે શૂન્ય પ્રવાહી નિકાલ (zero liquid discharge) માટે કોઈ પદ્ધતિ લાગુ કરી છે ? (હા/ના) જો હા, તો તેના આવરણ અને અમલીકરણની વિગતો આપો.

હા, જીએમડીસીએ તેના મોટાભાગના ખાણિકામના સ્થળોએ શૂન્ય પ્રવાહી નિકાલ માળખું લાગુ કર્યું છે. વધુમાં, સારવાર કરેલા (treated) જળનો વૃક્ષારોપણ, ધૂળને દબાવવા અને પીવાના હેતુઓ માટે પુનઃઉપયોગ કરવા માટે પગલાં ભર્યાં છે.

૫. એકમ દ્વારા હવાના ઉત્સર્જન (Green House Gas (GHG) ઉત્સર્જન) સિવાયની વિગતો નીચેના સંરૂપમાં પૂરી પાડો:

પરિમાણો	પરિમાણ એકમ સ્પષ્ટ કરો	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)
એનઓ <sub>x</sub> (NO <sub>x</sub> )	μg/m <sup>3</sup>	૧૪ થી ૨૮	૧૦ થી ૩૨
એસઓ <sub>x</sub> (SO <sub>x</sub> )	μg/m <sup>3</sup>	૯ થી ૨૦	૭ થી ૨૮
રજકણ પદાર્થ (પીએમ ૧૦)	μg/m <sup>3</sup>	૨૭ થી ૭૬	૨૪ થી ૯૦
રજકણ પદાર્થ (પીએમ ૨.૫)	μg/m <sup>3</sup>	૨૧ થી ૪૧	૨૨ થી ૪૫
સતત સેન્ડ્રિય પ્રદૂષકો	N/A	N/A	N/A
અસ્થિર કાર્બનિક સંયોજનો	N/A	N/A	N/A
જોખમી હવા પ્રદૂષકો	N/A	N/A	N/A
કાર્બન મોનોક્સાઈડ	μg/m <sup>3</sup>	૦.૧૭ થી ૦.૭૮	૦.૨ થી ૦.૪૧

નોંધ: બાહ્ય એજન્સી દ્વારા કોઈ સ્વતંત્ર આકારણી / મૂલ્યાંકન/ ખાતરી કરવામાં આવ્યા છે ? જો હા, તો બાહ્ય એજન્સીનું નામ આપો- ના.

**૬. ગ્રીનહાઉસ ગેસ ઉત્સર્જન (સ્કોપ-૧ અને સ્કોપ-૨ ઉત્સર્જનો) અને તેની તીવ્રતાની વિગતો નીચેના સંરૂપમાં પ્રદાન કરો:**

જીએમડીસી તેના વિવિધ યોજના સ્થળો પર સ્કોપ-૧ અને સ્કોપ-૨ ઉત્સર્જનને માપવાની કામગીરી પ્રક્રિયા હેઠળ છે. નાણાકીય વર્ષ ૨૦૨૨-૨૩ માટે જીએમડીસીએ તેની ભાવનગર યોજના માટે માપેલ ઉત્સર્જન એટલે કે સ્કોપ-૧: ૧,૨૩૮ એમટી અને સ્કોપ-૨: ૨૧,૬૯૨ એમ.ટી.

**૭. શું એકમ પાસે ગ્રીન હાઉસ ગેસ ઉત્સર્જન ઘટાડવા સંબંધિત કોઈ યોજના છે:**

જો હા, તો વિગતો આપો.

- સૌર ઊર્જા:- ૧૧૦ કિલો વોટ આવર રૂફ ટોપ સૌર ઊર્જા અને ૫ મેગાવોટ સૌર ઊર્જા-ખાણકામ થઈ ગયા બાદ પુનઃપ્રાપ્ય વિસ્તાર પર
- પવન ઊર્જા:- કચ્છ, પોરબંદર, દેવભૂમિ દ્વારકા, જામનગર, રાજકોટ, ભાવનગર જિલ્લામાં ૨૦૧ મેગા વોટ ઊર્જા ટર્બાઇન.
- જીએમડીસીએ તમામ યોજના સ્થળોએ આશરે ૧,૪૪૪ હેક્ટર વિસ્તારને આવરી લઈ ૪૯,૩૬,૦૦૦ રોપાઓનું વાવેતર કર્યું છે. વિશાળ વૃક્ષારોપણ ગ્રીનહાઉસ ગેસના ઉત્સર્જનને અલગ કરવામાં મહત્વની ભૂમિકા ભજવે છે.
- અમે અમારા ૧૪ ડીઝલ વાહનોને વીજળી સંચાલિત વાહનો (EV) સાથે બદલ્યા છે.

**૮. સંસ્થા દ્વારા કચરા વ્યવસ્થાપન સંબંધિત વિગતો નીચેના સંરૂપમાં પૂરી પાડો:**

પરિમાણો	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)
કુલ ઉત્પન્ન થયેલો કચરો (મેટ્રિક ટનમાં)		
પ્લાસ્ટિક કચરો (એ)	૦.૦૮	૦.૧૭
ઈ- કચરો (બી)	૫.૧૪	૪.૭૭
બાયો- મેડિકલ કચરો (સી)	૮.૧૦	૧૦.૪૪
બાંધકામ અને તોડી પાડવાનો કચરો (ડી)	૩૦.૦૦	૨૦.૦૦
નેટરી કચરો (ઈ)	૦.૪૯	૯.૪૨
રેડિયો એક્ટિવ કચરો (એફ)	૦	૦
અન્ય જોખમી કચરો, જો કોઈ હોયતો, સ્પષ્ટ કરો (જી)	૪,૨૫૮.૦૯	૨,૮૧૫.૦૧
અન્ય ઉત્પન્ન થયેલો બિન - જોખમી કચરો, જો કોઈ હોય તો સ્પષ્ટ કરો (એચ) (સંયોજનનું વિભાગીય કરણ એટલે કે ક્ષેત્ર સંબંધિત સામગ્રી દ્વારા)	૧૩૧.૬૯	૧૯.૦૨
<b>કુલ (એ+બી+સી+ડી+ઈ+એફ+જી+એચ)</b>	<b>૪,૪૩૩.૬૨</b>	<b>૨,૮૭૮.૮૪</b>
<b>દરેક કક્ષાના કચરા માટે રિસાઈકલિંગ, પુનઃ ઉપયોગ અથવા અન્ય પુનઃ પ્રાપ્તિની કામગીરી દ્વારા પુનઃપ્રાપ્ત થયેલો કચરો (મેટ્રિક ટનમાં)</b>		
<b>કચરાની કક્ષા</b>		
(૧) રિસાઈકલ કરેલ	-	-
(૨) પુનઃ ઉપયોગ કરેલ	-	-
(૩) અન્ય પુનઃપ્રાપ્તિની કામગીરી	-	-
<b>કુલ</b>	<b>-</b>	<b>-</b>
<b>દરેક કક્ષાના ઉત્પન્ન થયેલ કચરા માટે, કુલ નિકાલ કરેલ કચરો, નિકાલ કરવાની પદ્ધતિ-પ્રકાર પ્રમાણે (મેટ્રિક ટનમાં)</b>		
<b>કચરાની કક્ષા</b>		
(૧) ભસ્મીકરણ	૮.૧૩	૧૦.૩૦
(૨) જમીન પુરાણ (Land filling)	૧૦.૩૩	૧૦.૯૨
(૩) અન્ય નિકાલ કામગીરી	૩,૨૧૯.૬૬	૧,૦૬૬.૫૨
<b>કુલ</b>	<b>૩,૨૩૮.૧૨</b>	<b>૧,૦૮૭.૭૪</b>

નોંધ: બાહ્ય એજન્સી દ્વારા કોઈ સ્વતંત્ર આકરણી / મૂલ્યાંકન / ખાતરી કરવામાં આવ્યા છે ? (હા/ના) જો હા, તો બાહ્ય એજન્સીનું નામ આપો- ના.

**૯. તમારી સંસ્થાઓમાં અપનાવવામાં આવેલી કચરાના વ્યવસ્થાપનની પદ્ધતિઓનું સંક્ષિપ્તમાં વર્ણન કરો. કંપની દ્વારા તમારા ઉત્પાદનો અને પ્રક્રિયાઓમાં જોખમી અને ઝેરી રસાયણોનો ઉપયોગ ઘટાડવા માટે અપનાવવામાં આવેલી વ્યૂહરચના અને આવા કચરાનો વહીવટ કરવા અપનાવવામાં આવેલી પદ્ધતિઓનું વર્ણન કરો.**

**કચરા વ્યવસ્થાપનની પદ્ધતિઓ:-** ખાણકામની કામગીરીમાંથી ઉદ્ભવતો મુખ્ય ઘન કચરો ઓવરબર્ડન(OB) છે, OBનું વ્યવસ્થાપન. નિર્ધારિત સ્થળોએ OB સામગ્રીના ચોથ્થ ઢગલા દ્વારા અને બાદમાં ખાણના પરત-પુસ્વણી અને જૈવિક પુનઃપ્રાપ્તિ માટે ઉપયોગમાં લેવાય છે, ફ્લાય (fly) રાખ ઊર્જા સંચયમાંથી ઉત્પાદિત થાય છે, તેનો ઉપયોગ પણ ખાણકામ થઈ ગયેલા વિસ્તારોની પરત-પુસ્વણી માટે કરવામાં આવે છે.

**જોખમી કચરાનો નિકાલ:-**

- (૧) નકામું તેલ / વપરાયેલ તેલ: વપરાયેલ તેલનો નિકાલ રજિસ્ટર્ડ / અધિકૃત રિસાયકલર્સ / એમએસટીસી દ્વારા કરવામાં આવે છે.
- (૨) બાયો-મેડિકલ કચરો: અધિકૃત એજન્સીઓ દ્વારા નિકાલ.
- (૩) ઈ-કચરો: નિકાલ માટે કેન્દ્રીય રીટે એકત્રિત કરી, અધિકૃત વિક્રેતાઓ દ્વારા નિકાલ
- (૪) નેટરી કચરાનો નિકાલ: વપરાયેલી નેટરીનો બાયબેક(bay back) માળખા દ્વારા નિકાલ કરવામાં આવે છે.



૧૦. જો એકમ પર્યાવરણીય રીતે સંવેદનશીલ વિસ્તારોમાં/ની આસપાસ કામગીરી/ઓફિસો ધરાવે છે ( જેમ કે રાષ્ટ્રીય ઉદ્યાનો, વન્યજીવ અભયારણ્યો, બાયોસ્ફિયર (biosphere) અનામતો, વેટલેન્ડ્સ (wetlands), જૈવવિવિધતા હોટસ્પોટ્સ (hotspots), જંગલો, દરિયાકાંઠાના નિયમન ઝોન વિગેરે) જ્યાં પર્યાવરણીય મંજૂરીઓ/અનુમતિઓ જરૂરી છે,

નીચેના સંરૂપમાં વિગતો દર્શાવો:

અ. નં.	કામગીરીના/ ઓફિસના સ્થળો	કામગીરીનો પ્રકાર	શું પર્યાવરણીય મંજૂરી/ અનુમતિની શરતોનું પાલન થઈ રહ્યું છે ? (હા/ના) જો ના, તો તેના કારણો અને લીધેલ સુધારાત્મક પગલાં
૧	આંબાડુંગર ખાણો, આંબાડુંગર તા: કંવાટ, વડોદરા આંબાડુંગર, ફ્લોરસ્પાર ઓર (Ore) ખાણકામ યોજના, આંબાડુંગર, તા: કંવાટ, વડોદરા ફ્લોરસ્પાર શુદ્ધિકરણ સંયંત્ર, કડીપાણી, વડોદરા	ફ્લોરસ્પાર ખાણકામ. મેટાલર્જિકલ ગ્રેડ (૮૫%) અને એસીડ ગ્રેડ ઓર (૯૭%)	પર્યાવરણની મંજૂરી મેળવેલ છે અને બન્ને ખાણના ભાડાપટ્ટા માટે વન વિભાગ (forest)ની મંજૂરી મેળવેલ છે. જો કે, ખાણકામ કામગીરી ૨૦૧૧થી બંધ છે.
૨.	માતાના મઢનું વિસ્તરણ ખુલા (open cast) લિગ્નાઈટ ખાણ યોજના, ગામ: માતાનો મઢ, તા: લખપત, કચ્છ	કાચા લિગ્નાઈટનું ખાણકામ	વન્યજીવન મંજૂરી અને પર્યાવરણીય મંજૂરી મેળવી છે અને પરવાનગીની શરતોનું પાલન થાય છે.
૩.	ઉમરસર ખુલી લિગ્નાઈટ ખાણ, ઉમરસર, પ્રાણપર, ચુગર અને ગુનાઈ, તા: લખપત, કચ્છ	કાચા લિગ્નાઈટનું ખાણકામ	વન્યજીવન મંજૂરી અને પર્યાવરણીય મંજૂરી મેળવી છે અને પરવાનગીની શરતોનું પાલન થાય છે.
૪.	અંબાજી બહુધાતુ ખાણકામ યોજના, ગામ: અંબાજી તા: દાંતા, જિ. બનાસકાંઠા	બહુધાતુ એટલે કે સીસું, જસત અને તાંબુ	વનવિભાગની મંજૂરી મેળવી છે અને વન્ય-જીવન મંજૂરી મેળવવાની તૈયારી ચાલે છે.ખાણ કાર્યરત નથી.
૫.	મેવાસા-૧, બોકસાઈટ ખાણકામ યોજના, ગામ: મેવાસા, તા: કલ્યાણપુર જિ. દેવભૂમિ દ્વારકા	બોકસાઈટ ખાણકામ	વન્યજીવન મંજૂરી અને પર્યાવરણીય મંજૂરી મેળવી છે અને પરવાનગીની શરતોનું પાલન થાય છે.
૬.	શિવરાજપુર મેંગેનીઝ ઢગલો (Dump) દૂર કરવાની યોજના, ગામ: શિવરાજપુર તા: હાંસોલ, જિ. પંચમહાલ	ફક્ત મેંગેનીઝ ઢગલો દૂર કરવાની યોજના ચાલી રહી છે.	હા, મેંગેનીઝના ઢગલા દૂર કરવાની વનવિભાગની પરવાનગી મેળવવામાં આવી છે અને શરતોનું પાલન થાય છે.

૧૧. લાગુ પડતા કાયદાઓના આધારે ચાલુ નાણાકીય વર્ષમાં એકમ દ્વારા હાથ ધરવામાં આવેલી પર્યાવરણીય અસરોની આકારણીની વિગતો:

યોજનાનું નામ અને ટૂંકી વિગતો	EIA જાહેરનામાનો નંબર	તારીખ	શું સ્વતંત્ર બાહ્ય એજન્સી દ્વારા આકારણી હાથ ધરવામાં આવી હતી (હા/ના)	પરિણામો જાહેર ડોમેન (Public Domain) માં આપવામાં આવ્યા હતા ? (હા/ના)	સંબંધિત વેબ-લીંક
આંબાડુંગર ફ્લોરસ્પાર ઓર (ore) શુદ્ધિકરણ સંયંત્ર	J-11015/1243/2007-IA.II(M)	4th January, 2008	હા	હા	environment clearance.nic.in
આંબાડુંગર ફ્લોરસ્પાર ખાણ ૩૧.૨ હેક્ટર	J-11015/508/2007-IA.II(M)	9th January, 2007	હા	હા	
આંબાડુંગર ફ્લોરસ્પાર ખાણ ૩૨ હેક્ટર	J-11015/508/2007-IA.II(M)	19th March, 2009	હા	હા	
વાંઢ-૧ અને ૨ બોકસાઈટ ખાણ	J-11015/334/2005-IA.II(M)	10th November, 2006	હા	હા	
નાના-ગુણીયાસર બોકસાઈટ ખાણ	J-11015/335/2005-IA.II(M)	22nd May, 2006	હા	હા	
રતડીયા-નાગરેયા બોકસાઈટ ખાણ	J-11015/311/2005-IA.II(M)	25th May, 2006	હા	હા	
નરેડી-નાન્દ્રા બોકસાઈટ ખાણ	J-11015/130/2005-IA.II(M)	8th December, 2005	હા	હા	

યોજનાનું નામ અને ટૂંકી વિગતો	EIA જાહેરનામાનો નંબર	તારીખ	શું સ્વતંત્ર બાહ્ય એજન્સી દ્વારા આકારણી હાથ ધરવામાં આવી હતી (હા/ના)	પરિણામો જાહેર ડોમેન (Public Domain) માં આપવામાં આવ્યા હતા ? (હા/ના)	સંબંધિત વેબ-લીંક
રોહા-કોટડા બોકસાઈટ ખાણ	J-11015/129/2005-IA.A(M)	8th December, 2005	હા	હા	
નરેડી-૧ અને ૨ બોકસાઈટ ખાણ	J-11015/336/2005-IA.II(M)	5th February, 2021	હા	હા	
મોથાલા-બાલાચોડ બોકસાઈટ ખાણ	J-11015/131/2005-IA.II(M)	8th December, 2005	હા	હા	
દબાણ-વામોટી બોકસાઈટ ખાણ	J-11015/132/2005-IA.II(M)	8th December, 2005	હા	હા	
માતાનો મઢ, ખુદ્દી લિગ્નાઈટ યોજના	J-11015/143/08-IA.II(M)	31st August, 2010	હા	હા	
લિગ્નાઈટ આધારિત થર્મલ ઊર્જા સંચંત્ર ૨X૧૨૫ મે.વોટ અક્કીમોટા થર્મલ ઊર્જા સંચંત્ર જીએમડીસી	J.13011/22/93-IA.II(T)	7th April, 1999	હા	હા	
મેવાસા બોકસાઈટ ખાણ	J-11015/968/2007	29th October, 2010	હા	હા	
આમોદ લિગ્નાઈટ ખાણ યોજના જી-૧૯ વિસ્તરણ	J-11015/405/2005-IA.II(M)	14th July, 2006	હા	હા	
અંબાજી બહુધાતુ ખાણકામ યોજના	J-11015/107/2007-IA.II(M)	18th July, 2007	હા	હા	
તડકેશ્વર લિગ્નાઈટ ખાણકામ યોજના	J-11015/18/2004-IA.II(M)	20th October, 2005	હા	હા	
તડકેશ્વર-વિસ્તરણ ખુદ્દી લિગ્નાઈટ ખાણ યોજના	J-11015/144/08-IA.II(M)	27th August, 2010	હા	હા	
સુરખા (ઉત્તર) લિગ્નાઈટ ખાણ યોજના	J-11015/234/2006-IA.II(M)	7th May, 2007	હા	હા	
ઉમરસર ખુદ્દી લિગ્નાઈટ ખાણ	J-11015/575/2007-IA.II(M)	25th June, 2009	હા	હા	

૧૨. શું એકમ ભારતમાં લાગુ પર્યાવરણીય કાયદા/નિયમો / માર્ગદર્શિકાઓનું પાલન કરે છે, જેમ કે પાણી (નિવારણ અને પ્રદૂષણ નિયંત્રણ) અધિનિયમ, હવા (પ્રદૂષણ નિવારણ અને નિયંત્રણ) અધિનિયમ, પર્યાવરણ સુરક્ષા અધિનિયમ અને તેના હેઠળના નિયમો (હા/ના) જો નહીં. તો નીચેના સંરૂપમાં આવા તમામ બિન-અનુપાલનની વિગતો પૂરી પાડો:

અ. નં.	જે કાયદા/નિયમો/ માર્ગદર્શિકાઓનું પાલન ના થયું હોય તે સ્પષ્ટ કરો	પાલન ના થયું હોય તેની વિગતો પૂરી પાડો	કોઈપણ દંડ/પેનલ્ટી/પગલાં નિયમનકારી એજન્સીઓ જેવી કે પ્રદૂષણ નિયંત્રણ બોર્ડ અથવા કોર્ટ દ્વારા લેવાયા હોય તેની વિગતો પૂરી પાડો.	સુધારાત્મક પગલાં, જો કોઈ લેવાયા હોય તો.

શૂન્ય

## નેતૃત્વ સૂચકાંકો

૧. નવીનીકરણીય અને બિન- નવીનીકરણીય સ્ત્રોતોમાંથી વપરાશમાં લેવાયેલી કુલ ઊર્જા (જુલ અથવા ગુણાંકોમાં)નું વિભાજન નીચેના સંરૂપમાં પૂરું પાડો:

પરિમાણો	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)
<b>નવીનીકરણીય સ્ત્રોતોમાંથી</b>		
કુલ વિજળીનો વપરાશ (એ)	296	202
કુલ બળતણનો વપરાશ (બી)	0	0
ઊર્જા વપરાશ અન્ય સ્ત્રોતો દ્વારા (સી)	0	0
<b>નવીનીકરણીય સ્ત્રોતોમાંથી કુલ ઊર્જા વપરાશ (એ+બી+સી)</b>	<b>296</b>	<b>202</b>
<b>બિન-નવીનીકરણીય સ્ત્રોતોમાંથી</b>		
કુલ વિજળીનો વપરાશ (ડી)	5,85,583	4,05,040
કુલ બળતણનો વપરાશ (ઈ)	36,38,966	31,03,326
ઊર્જા વપરાશ અન્ય સ્ત્રોતો દ્વારા (એફ)	0	0
<b>બિન- નવીનીકરણીય સ્ત્રોતોમાંથી કુલ ઊર્જા વપરાશ (ડી)+(ઈ)+(એફ)</b>	<b>42,24,549</b>	<b>35,08,366</b>

નોંધ: બાહ્ય એજન્સી દ્વારા કોઈ સ્વતંત્ર આકરણી / મૂલ્યાંકન/ ખાતરી કરવામાં આવ્યા છે ? (હા/ના) જો હા, તો બાહ્ય એજન્સીનું નામ આપો- ના.

૨. છોડવામાં આવેલા (discharged) જળ સંબંધિત નીચેની વિગતો પૂરી પાડો:

પરિમાણો	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)
<b>ગંતવ્ય (Destination) અને સારવાર (treatment)ના સ્તર દ્વારા જળનું વિસર્જન (કિલો લીટરમાં)</b>		
(૧) સપાટી પરનું જળ	-	-
- કોઈ સારવાર વિનાનું	-	-
-સારવાર સાથે-પ્રાથમિક અને ત્રીજી પંક્તિનું	8,38,282	3,51,417
(૨) ભૂગર્ભ જળ	-	-
- કોઈ સારવાર વિનાનું	-	-
- સારવાર સાથે-સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
(૩) સમુદ્ર જળ	-	-
- કોઈ સારવાર વિનાનું	-	-
- સારવાર સાથે - પ્રાથમિક અને ત્રીજી પંક્તિનું	81,44,270	80,70,264
(૪) તૃતીય પક્ષોને મોકલેલ	-	-
- કોઈ સારવાર વિનાનું	-	-
-સારવાર સાથે-સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
(૫) અન્ય	-	-
- કોઈ સારવાર વિનાનું	-	-
- સારવાર સાથે-સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
<b>કુલ છોડવામાં આવેલું જળ</b>	<b>89,82,552</b>	<b>84,32,681</b>

નોંધ: બાહ્ય એજન્સી દ્વારા કોઈ સ્વતંત્ર આકરણી / મૂલ્યાંકન/ ખાતરી કરવામાં આવ્યા છે ? (હા/ના) જો હા, તો બાહ્ય એજન્સીનું નામ આપો- ના.

૩. જળની તાણવાળા વિસ્તારોમાં જળનો ઉપાડ, વપરાશ અને વિસર્જન (કિલો લીટરમાં)

જળની તાણવાળા વિસ્તારોમાં સ્થિત દરેક સુવિધા/સંચંત્ર માટે, નીચેની માહિતી પૂરી પાડો:

૧. વિસ્તારનું નામ- માંડવી અને અમદાવાદ

૨. કામગીરીનો પ્રકાર - ખાણકામ

૩. જળનો ઉપાડ (withdrawal), વપરાશ અને વિસર્જન (discharge) નીચેના સંરૂપમાં :

પરિમાણો	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)
<b>સ્ત્રોત દ્વારા જળનો ઉપાડ (કિલો લીટરમાં)</b>		
(૧) સપાટી પરનું જળ	-	-
(૨) ભૂગર્ભ જળ	૪૪,૦૬૫	૪૦,૫૬૧
(૩) તૃતીય પક્ષ જળ	-	-
(૪) સમુદ્ર જળ/ ક્ષાર દૂર કરેલ જળ	-	-
(૫) અન્ય	-	-
<b>જળ ઉપાડની કુલ માત્રા (કિલો લીટરમાં)</b>	<b>૪૪,૦૬૫</b>	<b>૪૦,૫૬૧</b>
<b>જળના વપરાશની કુલ માત્રા (કિલો લીટરમાં)</b>	<b>૪૪,૦૬૫</b>	<b>૪૦,૫૬૧</b>
<b>ટર્નઓવરના રૂપિયા દીઠ જળની તીવ્રતા (intensity) (જળનો વપરાશ / ટર્નઓવર (Turnover))</b>	<b>૧.૩</b>	<b>૧.૫</b>
<b>ગંતવ્ય (destination) અને સારવારના (treatment)ના સ્તર પ્રમાણે જળનું વિસર્જન (discharge) (કિલો લીટરમાં)</b>		
(૧) સપાટી પરના જળમાં		
- કોઈ સારવાર વિનાનું	-	-
- સારવાર સાથે - સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
(૨) ભૂગર્ભ જળમાં		
- કોઈ સારવાર વિનાનું	-	-
- સારવાર સાથે - સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
(૩) સમુદ્ર જળમાં		
- કોઈ સારવાર વિનાનું	-	-
- સારવાર સાથે - સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
(૪) તૃતીય પક્ષોને મોકલેલ		
- કોઈ સારવાર વિનાનું	-	-
-સારવાર સાથે - સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
(૫) અન્ય		
- કોઈ સારવાર વિનાનું	૪૪,૦૬૫	૪૦,૫૬૧
- સારવાર સાથે - સારવારનું સ્તર સ્પષ્ટ કરો.	-	-
<b>કુલ જળનું વિસર્જન (કિલો લીટરમાં)</b>	<b>૪૪,૦૬૫</b>	<b>૪૦,૫૬૧</b>

નોંધ: બાહ્ય એજન્સી દ્વારા કોઈ સ્વતંત્ર આકરણી / મૂલ્યાંકન/ ખાતરી કરવામાં આવ્યા છે ? (હા/ના) જો હા, તો બાહ્ય એજન્સીનું નામ આપો- ના.

૪. ઉપરોક્ત પ્રશ્ન ૧૦માં આવશ્યક સૂચકાંકોમાં નોંધાયેલા પર્યાવરણીય રીતે સંવેદનાશીલ વિસ્તારોના સંદર્ભમાં આવા વિસ્તારોમાં જૈવવિવિધતા પર એકમની સીધી અને પરોક્ષ અસર, તે અંગે નિવારણ અને ઉપચાર પ્રવૃત્તિઓ સાથે વિગતો પૂરી પાડો.

અમે પર્યાવરણીય રીતે સંવેદનાશીલ વિસ્તારમાં તમામ સ્થળો માટે તમામ જરૂરી વૈધાનિક વન્યજીવન મંજૂરીઓ મેળવી લીધી છે ધ્વનિ પ્રદૂષણ, વાહનોનું પ્રદૂષણ અને જમીનની અધોગતિની સીધી અસરોને ઘટાડવાને માટે વન્યજીવન સંરક્ષણ યોજનાને અનુરૂપ પગલાં લેવામાં આવે છે અને વાવેતર દ્વારા યોગ્ય રહેણાંકોનો વિકાસ કરવામાં આવે છે.

૫. જો એકમ સંસાધન કાર્યક્ષમતા સુધારવા અથવા ઉત્સર્જન/ગંદા પાણીના નિકાલ/ ઉત્પન્ન થયેલ કચરા (Waste)ની અસર ઘટાડવા કોઈ વિશિષ્ટ પહેલ હાથ ધરી હોય અથવા નવીન તકનીક અથવા ઉકેલોનો ઉપયોગ કર્યો હોય તો તેની વિગતો તેમજ પરિણામ નીચેના સંરૂપમાં પૂરા પાડો:

અ. નં.	હાથ ધરેલ પહેલ	પહેલની વિગતો (વેબ-લીંક જો કોઈ હોયતો, તેના સારાંશ સાથે પૂરી પાડશો.)	પહેલનું પરિણામ
૧	નવીનીકરણીય ઊર્જા	એકમને ખાણિકામ થઈ ગયા બાદ પુનઃપ્રાપ્ત વિસ્તારો પર ૫ મેગાવોટનું સૌર ઊર્જા સંચય સ્થાપિત કર્યું છે તેમજ ૫ યોજનાઓની ઓફિસની ઈમારતોની છત (rooftop) ઉપર ૨૦ KW ક્ષમતા ધરાવતી સૌર પેનલ્સ સ્થાપિત કરી છે. જીએમડીસીએ કચ્છ, પોરબંદર, દેવભૂમિ દ્વારકા, જામનગર, રાજકોટ અને ભાવનગરમાં ૨૦૦.૯ મેગાવોટના પવનચક્કી ઊર્જા ટર્બાઇન પણ સ્થાપિત કર્યાં છે. હરિત ઊર્જા (green energy) ને પ્રોત્સાહિત કરવા કેટલીક યોજનાઓની કોલોનીઓમાં સૌર લાઇટનો ઉપયોગ કર્યો છે.	CO <sub>2</sub> ઉત્સર્જનમાં ઘટાડો
૨	પ્રાથમિક ગંદા પાણીની સારવાર (treatment)નું સંચય	પ્રાથમિક ગંદા પાણીની સારવારનું સંચય, ખાણમાંથી નીકળતા પાણીની સારવાર માટે જુદા જુદા યોજના સ્થળોએ સ્થાપિત કર્યાં છે અને તે સારવાર કરેલ પાણીનો પુનઃવપરાશ ઘૂળને દબાવવા માટે અને વાવેતર માટે કરવામાં આવે છે.	સારવાર કરેલા પાણીનો પુનઃ વપરાશ છંટકાવ માટે અને વાવેતરમાં કરવાથી નાણાકીય વર્ષ ૨૦૨૨-૨૩માં કુલ ૩,૮૩,૬૧૩ કિલો લીટર ચોખ્ખા પાણીનો વપરાશ ઘટ્યો છે.
૩.	કન્ટેનરાઇઝ્ડ રિવર્સ ઓસ્મોસિસ (RO) ની સ્થાપના	દૈનિક ૨૫૦ કિલો લીટર જળ શુદ્ધિકરણ ક્ષમતા ધરાવતું રિવર્સ ઓસ્મોસિસ સંચય (RO) સ્થાપિત કરવામાં આવ્યું છે, જે સ્વચાલિત અને હાલના ઈટીપી (ETP)માં પ્રારંભિક સારવાર બાદ અદ્યતન (Advance) ટેકનોલોજી ધરાવતું કન્ટેનરમાં ખાણિકામ જળનું શુદ્ધિકરણ કરે છે.	નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન ૪,૪૯૫ કિલો લીટર શુદ્ધિકરણ કરેલું જળ ઘરગથ્થુ વપરાશ, વાવેતર/ગ્રીનબેલ્ટ વિકાસમાં વપરાયું છે. આમ, કાર્યક્ષમ પુનઃવપરાશ દ્વારા જળ સંસાધનને બચાવવામાં આવ્યું છે.
૪.	ગ્રીન બેલ્ટ (Green Belt) વિકાસ (વાવેતર)	હાલમાં, તમામ યોજના સ્થળોએ મોટાપાયે વાવેતર દ્વારા ૭૬૫ હેક્ટરનો વિસ્તાર આવરી લેવામાં આવ્યો છે. જીએમડીસીએ રોપાઓના અસ્તિત્વ (Survival) દરમાં વધારો કરવા માટે સ્પેશી બીજ બોલ તકનીક આંતરિક રીતે (in house) વિકસાવી છે.	ગ્રીન બેલ્ટ વિસ્તારની CO <sub>2</sub> કલમબંદી (sequestration) ક્ષમતા ઊંડાના ૨૦ વર્ષના જીવન માટે લગભગ ૪.૭-૪૦ ટન પ્રતિ હેક્ટરની છે.
૫.	વરસાદી જળસંચય (Harvesting)	ગઈ સાલ લગભગ ૮૨ લાખ ઘનમીટર પાણીનો ઉપયોગ લણણી માટે થયો હતો. જે જીએમડીસીના કેટલાક યોજના સ્થળો દ્વારા વરસાદના પાણીનો ઉપયોગ લણણી માટે વિકસાવવામાં આવેલા તળાવો દ્વારા કરવામાં આવ્યો હતો.	ભૂગર્ભ જળ રીચાર્જ (recharge)
૬.	વિજળી સંચાલિત વાહનો (EVs)	અમદાવાદની કોર્પોરેટ ઓફિસ ખાતે ડિઝલ વાહનો સામે કુલ ૧૩EV શરૂ કર્યાં છે.	ડીઝલથી ચાલતા વાહનો કરતાં કાર્બન પદચિહ્નમાં ૫૦%નો ઘટાડો

૬. શું એકમ પાસે વ્યવસાય સાતત્ય અને આપત્તિ વ્યવસ્થાપન યોજના છે? ૧૦૦ શબ્દોમાં વિગતો/વેબ લિંક આપો.

હા, એકમ પાસે વ્યાપક સાતત્ય અને આપત્તિ વ્યવસ્થાપન યોજના છે. યોજના તેની ખાતરી થાય એવી રીતે બનાવવામાં આવી છે કે જે સંસ્થાની સ્થિતિસ્થાપકતા અને કોઈપણ અણધાર્યા વિક્ષેપો અથવા આપત્તિઓ ઊભી થાય તેનો અસરકારક પ્રતિસાદ આપવાની ક્ષમતા ધરાવે. તે જોખમનું મૂલ્યાંકન, વ્યાપાર અસર વિશ્લેષણ અને સંભવિત જોખમોની અસર લઘુત્તમ કરવાની અને ઘટાડવા માટેની વ્યૂહરચના સહિત વિવિધ પગલાંનો સમાવેશ કરે છે. આ યોજના કટોકટી પ્રતિભાવ કટોકટી સંદેશાવ્યવહાર, ડેટાનો બેકઅપ (backup) અને પુનઃપ્રાપ્તિ (recovery) અને વૈકલ્પિક કાર્ય વ્યવસ્થા માટે સ્પષ્ટ પ્રક્રિયાની રૂપરેખા આપે છે. યોજનાની અસરકારકતાની ચકાસણી કરવા માટે નિયમિત પરિશ્લેષણ અને સુધારણા માટેના ક્ષેત્રો જાણવા કવાયત હાથ ધરવામાં આવે છે. એકમની પ્રતિબદ્ધતા સાતત્યતા સુનિશ્ચિત કરે છે અને કર્મચારીઓ ગ્રાહકો અને હિતધારકોની સલામતી વધારે છે.

૭. એકમની મૂલ્ય શૃંખલામાંથી ઉદ્ભવતી પર્યાવરણ પરની કોઈપણ નોંધપાત્ર પ્રતિકૂળ અસર જણાવો. આ અંગે એકમ દ્વારા તે ઘટાડવાના અથવા અનુકૂળનના કયા પગલાં લેવામાં આવ્યા છે ?

જીએમડીસીએ પ્રવર્તમાન પર્યાવરણીય કાયદાઓ અનુસાર તેના ખાણિકામ અને થર્મલ ઊર્જા કામગીરીથી ઉદ્ભવતા જોખમોનું મૂલ્યાંકન કર્યું છે અને નિમ્નલિખિત પગલાંઓ લેવાયા છે, જેમ કે નીચેના:

- સીઈબીસી (CEBC) બોઈલર, ઈએસપી(ESP), હરિત (green) ખાણિકામ પદ્ધતિઓ: પ્રદૂષણ ઘટાડવાનાં પગલાં, ઘૂળ દબાવવાની પ્રણાલીઓની સ્થાપના, સ્પ્રિંકલર્સ/ વોટર જેટ વિગેરે પર્યાવરણીય અસરો ઘટાડવા અપનાવવામાં આવે છે. પર્યાવરણીય તાણ (stress)માં ઘટાડાનો અહેવાલ નિયત સંરૂપમાં તમામ વૈધાનિક એજન્સીઓને આપવામાં આવે છે.
- જીએમડીસીએ ગ્રીનહાઉસ વાયુઓ (GHG) ઉત્સર્જન ઘટાડવા માટે જાહેર ક્ષેત્રમાં નવીનીકરણીય ઊર્જા વિભાગના ક્ષેત્રમાં નોંધપાત્ર યોગદાન આપ્યું છે. ખાણોમાં હાથ ધરવામાં આવેલા પર્યાવરણીય સંરક્ષણના પગલાં જેવાકે, ઘૂળને દબાવવી, રસ્તાની બાજુઓમાં અને પુનઃપ્રાપ્ત કરેલ જમીન ઉપર વૃક્ષારોપણે સ્થાનિક વિસ્તારમાં હવાની ગુણવત્તામાં વધારો કર્યો છે. આ ઉપરાંત વરસાદના પાણીનો સંગ્રહ અને જળ સંરક્ષણના પગલાંએ સંબંધિત યોજનાઓની આસપાસના ગામોના પાણીની ગુણવત્તા અને પાણીના સ્તરમાં નોંધપાત્ર સુધારો કર્યો છે.
- પ્રબંધક સહિત ટોચના વહીવટને સંસ્થાને લગતા પર્યાવરણીય પાસાઓ ઉપર જ્ઞાન આપવામાં આવ્યું છે. જીએમડીસીને તેની મોટી લિગ્નાઇટ યોજનાઓમાંથી એક માટે વર્ષ ૨૦૨૨-૨૩ માટે પ્રતિષ્ઠિત ફિમી (FIMI) પર્યાવરણ પુરસ્કાર માટે પસંદ કરવામાં આવી છે.



સિદ્ધાંત ૭: વ્યવસાયો, જ્યારે જાહેર જનતા ઉપર અને નિયંત્રણ નીતિ ઉપર પ્રભાવ પાડવામાં રોકાયેલા હોય તો તેણે તેમ જવાબદારીપૂર્વક અને પારદર્શક રીતે કરવું જોઈએ.

### આવશ્યક સૂચકાંકો

૧. એ. વેપાર અને ઉદ્યોગ ચેમ્બર/એસોસિએશન સાથે જોડાણની સંખ્યા

ત્રણ

બી. ટોચના ૧૦ વેપાર અને ઉદ્યોગ ચેમ્બર / એસોસિએશન આવી સંસ્થાના કુલ સભ્યોના આધારે કે જેનું એકમ સભ્ય હોય / એકમનું જોડાણ હોય તેની યાદી

અ. નં.	વેપાર અને ઉદ્યોગ ચેમ્બર/ એસોસિએશનના નામ	વેપાર અને ઉદ્યોગ ચેમ્બર/એસોસિએશનની પહોંચ (રાજ્ય/રાષ્ટ્રીય)
૧	ફેડરેશન ઓફ ઇન્ડિયન મિનરલ ઇન્ડસ્ટ્રીઝ	રાષ્ટ્રીય
૨	ગુજરાત ચેમ્બર ઓફ કોમર્સ એન્ડ ઇન્ડસ્ટ્રીઝ	રાજ્ય
૩	ગુજમિન ઇન્ડસ્ટ્રીઝ એસોસિએશન	રાજ્ય

૨. નિયંત્રક સત્તાવાળાઓના પ્રતિકૂળ આદેશોના આધારે, એકમ દ્વારા પ્રતિસ્પર્ધાત્મક વર્તણૂક સાથે સંબંધિત કોઈપણ મુદ્દાઓ હેઠળની સુધારાત્મક કાર્યવાહીની વિગતો પૂરી પાડો.

સત્તાવાળાનું નામ	કેસ (case)નો સારાંશ	લીધેલ સુધારાત્મક પગલાં
શૂન્ય		

### નેતૃત્વ સૂચકાંકો

૧. એકમ દ્વારા હિમાયત કરાયેલ જાહેર નીતિની સ્થિતિની વિગતો:

અ. નં.	હિમાયત કરેલ જાહેર નીતિ	આવી હિમાયત માટે આશ્રય લીધેલ પદ્ધતિ	શુ માહિતી જાહેર ડોમેન (Domain) માં ઉપલબ્ધ છે? (હા/ના)	નિયામકમંડળ દ્વારા કરવામાં આવેલી સમીક્ષાનું આવર્તન (વાર્ષિક/ અર્ધવાર્ષિક/ ત્રિમાસિક/અન્ય સ્પષ્ટ કરો)	વેબ-લીંક જો ઉપલબ્ધ હોય તો.
શૂન્ય					

સિદ્ધાંત :૮ વ્યવસાયોએ સમાવેશકારી વૃદ્ધિ અને ન્યાયપૂર્ણ વિકાસને પ્રોત્સાહન આપવું જોઈએ.

### આવશ્યક સૂચકાંકો

૧. લાગુ કાયદાઓના આધારે એકમ દ્વારા ચાલુ નાણાકીય વર્ષમાં હાથ ધરવામાં આવેલી યોજનાઓની સામાજિક અસરના મૂલ્યાંકન (SIA)ની વિગતો

યોજનાનું નામ અને ટૂંકી વિગત	SIA જાહેરનામાની વિગત	જાહેરનામાની તારીખ	શું સ્વતંત્ર બાહ્ય એજન્સી દ્વારા હાથ ધરવામાં આવી હતી ?	જાહેર ડોમેનમાં જણાવેલ પરિણામો	સંબંધિત વેબ લીંક
શૂન્ય					

૨. તમારા એકમ દ્વારા જે યોજના માટે ચાલુ (ongoing) પુનવસવાટ અને પુનવર્સન (R&R) હાથ ધરવામાં આવી રહ્યા છે તેની માહિતી નીચેના સંરૂપમાં પૂરી પાડો:

અ. નં.	યોજનાનું નામ જેને માટે R&R ચાલુ છે	રાજ્ય	જિલ્લો	યોજનાના અસરકૃત કુટુંબોની સંખ્યા (PAFs)	R&R દ્વારા આપરી લેવાયેલા PAFsના ટકા	નાણાકીય વર્ષમાં PAFs ને ચૂકવવામાં આવેલી રકમો (₹માં)
શૂન્ય						

૩. સમુદાયની ફરિયાદ મેળવવાની અને તેનું નિરાકરણ કરવા માટેની પદ્ધતિઓનું વર્ણન કરો

જનસમુદાયની ફરિયાદો સંબંધિત યોજનાના વડા દ્વારા પ્રાપ્ત થાય છે. યોજનાના વડા ફરિયાદ સ્થાનિક કક્ષાએ ઉકેલે છે અને કોઈ વધુ સહાયતા અથવા વધારાની જરૂર હોય તો તે કોર્પોરેટ ઓફિસને જરૂરી કાર્યવાહી માટે મોકલવામાં આવે છે

## ૪. પુરવઠાકારો પાસેથી મેળવેલ ઇનપુટ (input) સામગ્રી (material) ટકાવારી (મૂલ્ય પ્રમાણે ઇનપુટ કુલ ઇનપુટસના ટકા)

	નાણાકીય વર્ષ 2022-23 (ચાલુ નાણાકીય વર્ષ)	નાણાકીય વર્ષ 2021-22 (આગલું નાણાકીય વર્ષ)
એમએસએમઈ (MSME) / નાના ઉત્પાદકો પાસેથી મેળવેલ	0.3%	0.3%
જિલ્લામાંથી અને પાડોશના જિલ્લાઓમાંથી સીધી જ મેળવેલ	૯૯.૪%	૧૦૦.૦%

## નેતૃત્વ સૂચકાંકો

૧. (સંદર્ભ: ઉપરોક્ત આવશ્યક સૂચકાંકોના પ્રશ્ન ૧)માં સામાજિક અસરના મૂલ્યાંકનમાં દર્શાવેલ નકારાત્મક સામાજિક અસરો ઘટાડવા લીધેલા પગલાંની વિગતો પૂરી પાડો:

ઓળખેલ નકારાત્મક સામાજિક અસર	લીધેલા સુધારાત્મક પગલાં
લાગુ પડતું નથી.	

૨. તમારા એકમની માલિકીની અથવા હસ્તગત કરેલી બૌદ્ધિક સંપદામાંથી મેળવેલા અને વહેંચેલા લાભોની વિગતો (ચાલુ નાણાકીય વર્ષમાં), પરંપરાગત જ્ઞાન પર આધારિત:

અ. નં.	પરંપરાગત જ્ઞાન આધારિત બૌદ્ધિક સંપદા	માલિકીની / હસ્તગત કરેલી (ઠા/ના)	વહેંચેલ લાભ (ઠા/ના)	લાભ વહેંચવાની ગણતરીનો આધાર
લાગુ પડતું નથી.				

૩. બૌદ્ધિક સંપદા સંબંધિત વિવાદોમાં કોઈ પણ પ્રતિકૂળ હુકમના આધારે લેવામાં આવેલા અથવા ચાલી રહેલા સુધારાત્મક પગલાંની વિગતો જેમાં પરંપરાગત જ્ઞાનનો ઉપયોગ સામેલ છે

સત્તાવાળાનું નામ	કેસની ટૂંકમાં વિગત	લીધેલ સુધારાત્મક પગલાં
લાગુ પડતું નથી.		

૪. સીએસઆર યોજનાઓના લાભાર્થીઓની વિગતો:

અ. નં.	સીએસઆર યોજના	સીએસઆર યોજનાઓમાંથી લાભ મેળવેલ વ્યક્તિઓની સંખ્યા	સંવેદનશીલ અને હાંસિયાવાળા જૂથના લાભાર્થીઓની સંખ્યા
૧	વિદ્યાર્થીઓને નાણાકીય સહાય	૧,૬૩૩	૧૦૦
૨	મોબાઇલ મેડિકલ યુનિટ દ્વારા સ્વાસ્થ્યસંભાળ સુવિધાઓ પૂરી પાડવી	૩૬,૨૦૦	૯૦
૩	અસરગ્રસ્ત ગામોના બાળકોને નોટબુકો આપવી	૧૫,૮૨૩	૧૦૦
૪	રાજપારડી અને પાનાન્દ્રોમાં વિદ્યાર્થીઓને સ્કૂલની સુવિધા	૪૩૦	૧૦૦
૫	શ્રી શ્યામજી કૃષ્ણ વર્મા મેમોરિયલ	૭૮,૧૫૫	૮૦
૬	કે.વી.એસ. હાઈસ્કૂલ ખાતે પ્રાર્થના હોલનું બાંધકામ	૫૪૦	૮૦
૭	નારુકોટ જવાહર આશ્રમ શાળામાં ત્રણ વર્ગખંડનું બાંધકામ	૩૭૦	૮૦
૮	ઉમરસરમાં પ્લેગ્રાઉન્ડ સાધનો	૮૭૦	૮૦
૯	ભુંભલી ગામ પુસ્તકાલયમાં પુસ્તકો	૧,૩૦૦	૯૦
૧૦	દયાપર ખાતે બે હાઈ માસ્ટ ટાવર	૩,૨૦૦	૯૦
૧૧	લીફરી પ્રાથમિક શાળામાં ફર્નિચર	૨૧૦	૮૦
૧૨	ફલાહી હાઈસ્કૂલ, તડકેશ્વર ખાતે બેન્યોની ખરીદી	૮૬૦	૮૦
૧૩	ન્યુ આમોદ ગામ ખાતે વિવિધ પ્રકારના વાસણો	૪૯૦	૮૦
૧૪	પડવાણીયા રેલવે કોસિંગથી આમોદ ખાણ- રાજપારડી સુધીના રસ્તાને પહોળો અને મજબૂત બનાવવો	૩,૬૦૦	૮૦
૧૫	જીએમડીસી લિગ્નાઈટ યોજના રાજપારડીની આસપાસના વિસ્તારમાં ચાર આરસીસી બોક્સ ગરનાળાનું બાંધકામ	૬,૭૦૦	૧૦૦
૧૬	સ્મૃતિવન સ્મારક યોજના ખાતે મિયાવાડી વાવેતર કાર્યો- ૨૦,૦૦૦ વૃક્ષોનું વાવેતર	૩૩,૦૦૦	૭૦
૧૭	ગુંદેયા ગામના હાલના એપ્રોચરોડનું બાંધકામ અને વિસ્તરણ, મજબૂતીકરણ	૩,૯૮૦	૧૦૦

સિદ્ધાંત ૯ વ્યવસાયોએ તેમના ઉપભોક્તાઓ (Consumers) સાથે જોડાવું જોઈએ અને મૂલ્ય પૂરું પાડવું જોઈએ.

### આવશ્યક સૂચકાંકો

૧. ઉપભોક્તાની ફરિયાદો અને તેનો પ્રતિસાદ આપવા માટેની અને પ્રતિસાદ (feedback) પ્રાપ્ત કરવાની પદ્ધતિઓનું વર્ણન કરો.

જીએમડીસી પાસે ફરિયાદો મેળવવા અને પ્રતિસાદ પ્રાપ્ત કરવા માટે ઈમેલ, પત્રો અને ફોન કોલ્સ દ્વારા એક મજબૂત માળખું છે. અમારી સમર્પિત ટીમ ફરિયાદોનું વિશ્લેષણ કરે છે અને સમયબદ્ધ રીતે ફરિયાદોનું નિરાકરણ કરે છે.

૨. તમામ ઉત્પાદનો/સેવાઓમાંથી ટર્નઓવરની ટકાવારી તરીકે ઉત્પાદનો/સેવાનું ટર્નઓવર

	કુલ ટર્નઓવરની ટકાવારી તરીકે
ઉત્પાદન સાથે સંબંધિત પર્યાવરણીય અને સામાજિક પરિભાણો	લાગુ પડતો નથી, કારણ કે જીએમડીસી ખનિજોના ખાણકામના અને ઊર્જા ઉત્પન્ન કરવાના વ્યવસાયમાં છે, એવા કોઈ માલ (goods) અથવા સેવાઓ નથી કે જે જરૂરી માહિતી આપી શકે.
સલામત અને જવાબદાર ઉપયોગ	
રિસાઈકલિંગ અને/અથવા સુરક્ષિત નિકાલ	

૩. નીચેના સંદર્ભમાં ઉપભોક્તાઓની ફરિયાદોની સંખ્યા:

	નાણાકીય વર્ષ ૨૦૨૨-૨૩ (ચાલુ નાણાકીય વર્ષ)			નાણાકીય વર્ષ ૨૦૨૧-૨૨ (આગલું નાણાકીય વર્ષ)		
	વર્ષ દરમિયાન મળેલી	વર્ષના અંતે નિરાકરણ માટે પડતર	ટિપ્પણી	વર્ષ દરમિયાન મળેલી	વર્ષના અંતે નિરાકરણ માટે પડતર	ટિપ્પણી
ડેટા (Data) ગોપનીયતા	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	
જાહેરાત	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	
સાયબર- સુરક્ષા	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	
આવશ્યક સેવાઓનું વિતરણ	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	
પ્રતિબંધિત વેપાર પ્રથાઓ	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	
અયોગ્ય વેપાર પ્રથાઓ	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	
અન્ય	શૂન્ય	શૂન્ય		શૂન્ય	શૂન્ય	

૪. સુરક્ષાના કારણોસર ઉત્પાદન (product) પરત મંગવાના કિસ્સાઓની વિગતો :

	સંખ્યા	પરત મંગાવવાના કારણો
ઐચ્છિક પરત મંગાવ્યું	-	-
પરત મંગાવવાની ફરજ પડી	-	-

૫. શું એકમ પાસે સાયબર-સુરક્ષા અને ડેટા ગોપનીયતા સંબંધિત જોખમો માટે કોઈ માળખું / નીતિ છે: (હા/ના) જો ઉપલબ્ધ હોય તો, નીતિની વેબ-લિંક પ્રદાન કરો.

જીએમડીસી સાઈબર સુરક્ષા જોખમો અને ડેટા ગોપનીયતા સંબંધિત નીતિ તૈયાર કરવાની પ્રક્રિયામાં છે.

૬. જાહેરાતો અને આવશ્યક સેવાઓનું વિસ્તરણ, સાયબર-સુરક્ષા અને ગ્રાહકોના ડેટાની ગોપનીયતા; ઉત્પાદનના રિકોલ (recall) ના કિસ્સાઓની પુનરાવૃત્તિ; સંબંધિત મુદ્દાઓ પર લેવામાં આવેલા અથવા ચાલુ હોય તેવા કોઈપણ સુધારાત્મક પગલાંની વિગતો પૂરી પાડો. ઉત્પાદનો/સેવાઓની સલામતી માટે નિયમનકારી સત્તાવાળાઓ દ્વારા ઈન્ડ/લેવાયેલ પગલાં.

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ ફાયરવોલ, એન્ડપોઈન્ટ સલામતી, ડીએમઝેડ, વિગેરે ઉપરાંત સુરક્ષા ઉપકરણો (devices) ના અમલીકરણ સહિત સાયબર સુરક્ષાને મજબૂત કરવા માટે આઈટી ઈન્ફ્રાસ્ટ્રક્ચરનું પુનઃનિર્માણ કરી રહ્યું છે.

### નેતૃત્વ સૂચકાંકો

૧. ચેનલો/ પ્લેટફોર્મ જ્યાં એકમના ઉત્પાદન અને સેવાઓ પરની માહિતી જોઈ શકાય છે (જો ઉપલબ્ધ હોય તો, વેબ-લિંક પૂરી પાડો).

જીએમડીસીના વ્યવસાય સંબંધિત તમામ માહિતી કંપનીની વેબસાઈટ [www.gmdcltd.com](http://www.gmdcltd.com) દ્વારા અને તેના સામયિક પ્રકટીકરણ જેવાકે વાર્ષિક અહેવાલો ઉપરથી મેળવી શકાય છે.

૨. ઉપભોક્તાઓને ઉત્પાદનો અને/અથવા સેવાઓના સલામત અને જવાબદાર ઉપયોગ વિશે માહિતગાર કરવા અને શિક્ષિત કરવા માટે લેવામાં આવેલા પગલાં.

જીએમડીસી માત્ર તેના નોંધપાત્ર ગ્રાહકોને જ ખનિજ પૂરું પાડે છે. નોંધણી પ્રક્રિયામાં વૈધાનિક દસ્તાવેજો અને મંજૂરી જેમકે જીપીસીબી, સીસીએ બોઈલર ઈન્સ્પેક્ટરનું પ્રમાણપત્ર, સાધનોની સ્થાપનાનું પ્રમાણપત્ર વિગેરેની પ્રાથમિક ચકાસણીનો સમાવેશ થાય છે અને સંતોષકારક રજૂઆત થતાં, ગ્રાહકની નોંધણી મંજૂર કરવામાં આવે છે.

વધુમાં, જીએમડીસી નિયમિતપણે તેના ગ્રાહકના ઉત્પાદન સંચંત્ર સુવિધાની મુલાકાત લે છે અને ગ્રાહકોને ખનિજના યોગ્ય ઉપયોગ અંગે શિક્ષિત કરે છે. જીએમડીસી ગ્રાહકોને ખનિજની ગુણવત્તા અને રાસાયણિક રચના વિશે પણ માહિતગાર કરે છે.

### ૩. આવશ્યક સેવાઓના વિશેષ/બંધ થવાના કોઈ પણ જોખમો અંગે ઉપભોક્તાઓને જાણ કરવા માટેની વ્યવસ્થા

જીએમડીસી ચોક્કસ સમયગાળા માટે અંદાજિત ઉત્પાદનની ઉપલબ્ધતાના આધારે ખનિજ પુરવઠો આપે છે. ઊર્જા ઉત્પન્ન કરવાના કિસ્સામાં, જીએમડીસી ઊર્જા ઉત્પન્નની અનુસૂચિ (schedule) અગાઉથી રજૂ કરે છે. આમ, આયોજિત અથવા ફરજપૂર્વક (forced) બંધ કરવાના કિસ્સામાં, અગાઉથી યોગ્ય સત્તાધિકારીને જણાવવામાં આવે છે.

### ૪. શું એકમ ઉત્પાદન ઉપર, ઉત્પાદનની માહિતી ઉપરાંત સ્થાનિક કાયદાઓ અનુસાર ફરજિયાત છે તે માહિતી પ્રદર્શિત કરે છે ? (હા/ના / લાગુ પડતું નથી.) જો હા, તો ટૂંકમાં વિગતો આપો. શું તમારા એકમે એકમના મુખ્ય ઉત્પાદનો/ સેવાઓ, એકમની કામગીરીના અથવા સમગ્ર એકમના મહત્વના સ્થાનો અંગે ઉપભોક્તા સંતોષને લગતા કોઈ સર્વેક્ષણ હાથ ધર્યા હતા ?

લાગુ પડતું નથી, કારણ કે જીએમડીસી લિસ્ટાઈટ, બોક્સાઈટ, મેંગેનીઝ, વીજળી વિગેરેના વ્યવસાયમાં છે જેનું કોઈ પણ ચોક્કસ પેકેજિંગ નથી કે જેના ઉપર માહિતી દર્શાવવી જરૂરી હોય.

જીએમડીસી નીચેના પરિમાણોના સંદર્ભમાં ગ્રાહકોના સંતોષનું સ્તર અથવા અનુભવનું મૂલ્યાંકન કરવા માટે નિયમિતપણે સર્વેક્ષણ હાથ ધરે છે:

- (એ) ગુણવત્તા
- (બી) નોંધણી પ્રક્રિયા
- (સી) ઓનલાઈન પેમેન્ટ ગેટવેનો અનુભવ
- (ડી) પસંદગીની સામગ્રી (material) અને સ્થાન
- (ઈ) ફરિયાદ સંભાળવાની (Handle) પદ્ધતિ
- (એફ) સંતોષકારક રીતે પુરવઠા – માંગ ગુણોત્તર, વિગેરે

**ડેટા (data) ભંગ (breaches)ને લગતી નીચેની માહિતી પૂરી પાડો:**

- (એ) ડેટા ભંગના દાખલાઓની સંખ્યા અસર સાથે-૧
- (બી) ગ્રાહકોની વ્યક્તિગત રીતે ઓળખી શકાય તેવી માહિતી સાથે ડેટા ભંગની ટકાવારી-શૂન્ય

## પરિશિષ્ટ-૬

## એકત્રિત નાણાકીય પત્રક (એઓસી-૧)

## ફોર્મ એઓસી-૧

(કંપની ધારા, ૨૦૧૩ની કલમ ૧૨૯ની પેટા કલમ (૩) ના પ્રથમ પરંતુક અને કંપની (હિસાબો) નિયમો, ૨૦૧૪નો નિયમ ૫ સાથે વાંચતા-તે મુજબ)

પેટા કંપનીઓ/સહયોગી કંપનીઓ/સંયુક્ત સાહસોના નાણાકીય પત્રકોની મુખ્ય બાબતો સમાવતુ પત્રક

## ભાગ 'અ': પેટા કંપનીઓ

(દરેક પેટા કંપની અંગેની માહિતી ₹ માં રકમો સાથે અલગ બતાવવી)

૧	અનુક્રમ નંબર	
૨	પેટા કંપનીનું નામ	લાગુ પડતું નથી
૩	પેટા કંપનીના અહેવાલનો સમયગાળો, જો હોલ્ડિંગ કંપનીના અહેવાલના સમયગાળાથી જુદો હોય તો	લાગુ પડતું નથી
૪	વિદેશી પેટા કંપનીઓની બાબતમાં અહેવાલનું ચલણ અને સંબંધિત નાણાકીય વર્ષની છેલ્લી તારીખનો વિનિમય દર	લાગુ પડતું નથી
૫	શેર મૂડી	-
૬	અનામતો અને વધારો	-
૭	કુલ અસ્કયામતો	-
૮	કુલ જવાબદારીઓ (શેરહોલ્ડરોના ભંડોળ સિવાય)	-
૯	રોકાણો	-
૧૦	વેચાણો	-
૧૧	કરવેરા પહેલાનો નફો	-
૧૨	કરવેરાની જોગવાઈ	-
૧૩	કરવેરા પછીનો નફો	-
૧૪	સૂચિત કિવિડન્ડ	-
૧૫	શેરહોલ્ડિંગના %	-



**ભાગ 'બ' સહયોગી કંપનીઓ અને સંયુક્ત સાહસો**

સહયોગી કંપનીઓ/ સંયુક્ત સાહસોના નામ	સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા. લિમિટેડ	ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિઅલ એક્સેલન્સ	ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિમિટેડ	ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડ	એક્ય કેમિકલ્સ લિમિટેડ	નેની કોલ કંપની લિમિટેડ
૧. અદ્યતન ઓડિટ થયા વગરના સરવૈયાની તારીખ	૩૧.૦૩.૨૦૨૩	૩૧.૦૩.૨૦૨૩	૩૧.૦૩.૨૦૨૩	૩૧.૦૩.૨૦૨૩	૩૧.૦૩.૨૦૨૩	૩૧.૦૩.૨૦૨૩
૨. વર્ષ આખરે સહયોગી કંપનીઓ/ સંયુક્ત સાહસોમાં કંપનીએ ધારણ કરેલ શેર						
સંખ્યા	૨૫,૦૦૦	૫૦,૦૦૦	૧,૯૦,૮૪૦	૪૯,૪૦,૦૦૦	૩૮,૯૮,૭૦૦	૨,૪૯૭
સહયોગી કંપનીઓ/સંયુક્ત સાહસોમાં રોકાણની રકમ (₹ માં)	૨,૫૦,૦૦૦	૫,૦૦,૦૦૦	૧૯,૦૮,૪૦૦	૪,૯૪,૦૦,૦૦૦	૩,૮૯,૮૭,૦૦૦	૨,૪૯,૭૦૦
ધારણનું પ્રમાણ %	૧.૦૫%	૫૦.૦૦%	૨૬.૦૦%	૨૬.૦૦%	૨૬.૦૦%	૫૦.૦૦%
૩. કેવી રીતે નોંધપાત્ર પ્રભાવ છે તેનું વર્ણન	કંપની પાસે સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા.લિ.ના નિયામક મંડળના નંધારણ ઉપર અંકુશ છે.					
૪. સહયોગી કંપનીઓ/સંયુક્ત સાહસો એકત્રિત ન કરવાનું કારણ	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી	લાગુ પડતું નથી
૫. અદ્યતન ઓડિટ થયેલ/ઓડિટ થયા વગરના સરવૈયા મુજબ શેરહોલ્ડીંગને લગતુ ચોખ્ખુ મૂલ્ય (₹ માં)	૧,૫૧,૦૦૦	૪,૧૯,૩૫,૦૦૦	૧૧,૫૨,૦૦૦	૧૧,૭૫,૨૦,૦૦૦	૪,૩૭,૫૭,૦૦૦	—
૬. શેરહોલ્ડીંગને લગતો વર્ષનો ચોખ્ખો નફો/નુકસાન (₹ માં)	(૨,૦૦૦)	૧,૧૧,૯૭,૦૦૦	૬,૦૦૦	૪૮,૮૪,૦૦૦	૮૩,૨૬,૦૦૦	—
૧) એકત્રીકરણમાં ગણવામાં આવ્યા છે.	હા	હા	હા	હા	હા	હા
૨) એકત્રીકરણમાં ગણવામાં આવ્યા નથી.	—	—	—	—	—	—

## પરિશિષ્ટ-૭

## કોર્પોરેટ ગવર્નન્સ ઉપરનો અહેવાલ

[સિક્કોરીટીઝ એન્ડ એક્ષચેન્જ બોર્ડ ઓફ ઇન્ડિયા (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિક્વાયરમેન્ટ્સ) રેગ્યુલેશન્સ, ૨૦૧૫ અનુસાર (હવે પછી તેને “લિસ્ટીંગ રેગ્યુલેશન્સ” અથવા “એલઓડીઆર” તરીકે ઉલ્લેખ કરવામાં આવશે.)]

## પ્રશાસન સંહિતા અંગે કંપનીની ફિલસૂફી :

ગુજરાત મિનરલ ડેવલપમેન્ટ કોર્પોરેશન લિમિટેડ (જીએમડીસી) તેના ધંધાની કામગીરીના તમામ ક્ષેત્રોમાં સારી કોર્પોરેટ ગવર્નન્સ પદ્ધતિઓ અપનાવવા પ્રતિબદ્ધ છે. સરકારના જાહેર ક્ષેત્રનું ઉપક્રમ (પીએસયુ) હોવાથી જીએમડીસી સમયસર પ્રક્ટીકરણ, પારદર્શક હિસાબી પદ્ધતિની નીતિઓ, જવાબદારી અને ઔચિત્યના કોર્પોરેટ ગવર્નન્સના ઉચ્ચ ધોરણો હાંસલ કરવાનું ધ્યાનમાં રાખે છે. કંપનીએ સભાનપણે પારદર્શી અને અસરકારક પદ્ધતિ અપનાવી છે. તેની એ કોર્પોરેટ ફિલસૂફી રહી છે કે સારી કોર્પોરેટ ગવર્નન્સ પદ્ધતિઓથી તમામ સ્ટેકહોલ્ડરો, શેરહોલ્ડરો, સરકાર, સમાજ અને વિશાળ વેપાર સમુદાયની આખરે મૂલ્યવૃદ્ધિમાં પરિણમે. કંપની તેના શેરહોલ્ડરો લાંબા-ગાળાની સંપત્તિ મહત્તમ કરવા પ્રયત્નશીલ છે.

## નિયામક મંડળ:

## બંધારણ:

કારોબારી નિયામકો, બિન-કારોબારી નિયામકો અને સ્ત્રી નિયામકોની સંખ્યાના સંદર્ભમાં નિયામક મંડળનું બંધારણ કોર્પોરેટ ગવર્નન્સની સંહિતાની જરૂરિયાત પૂર્ણ કરે છે. કંપની પાસે બિન-કારોબારી નિયામકોની સાથે સ્વતંત્ર નિયામકોનું ઈષ્ટતમ સંયોજન છે.

૩૧મી માર્ચ, ૨૦૨૩ના રોજ નિયામક મંડળનું સંખ્યાબળ આઠ નિયામકોનું હતું. નિયામક મંડળ વ્યાવસાયિક કુનેહ અને જાહેર નીતિ, નાણાં, હિસાબો, સંચાલન, કાયદા વગેરે વિવિધ ક્ષેત્રોના અનુભવ ધરાવતા સભ્યોનું બનેલું છે. વધુમાં, રાજ્ય સરકારનું જાહેર ક્ષેત્રનું સાહસ હોવાથી ગુજરાત સરકાર વ્યાવસાયિક કુનેહ ધરાવતા વરિષ્ઠ આઈ.એ.એસ. અધિકારીઓની કંપનીના નિયામક મંડળના નિયામકો તરીકે નિમણૂક કરે છે.

## નિયામકોની કક્ષા અને હોદ્દો :

અ. નં.	નિયામકશ્રીનું નામ	કક્ષા	હોદ્દો	અન્ય કંપનીઓમાં નિયામકપણું હોય તેની સંખ્યા	ચોક્કસ સમિતિઓ (જીએમડીસી સિવાય) જેમાં અધ્યક્ષ/સભ્ય હોય તેની સંખ્યા	
					અધ્યક્ષ	સભ્ય
૧	શ્રી કમલ દયાણી, આઈ.એ.એસ.	એનઈડી/પીડી	અધ્યક્ષ	૮	-	૧
૨	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	ઈડી/પીડી	વહીવટી નિયામક	૫	-	-
૩	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.	એનઈડી/પીડી	નિયામક	૬	-	-
૪	શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ.	એનઈડી/પીડી	નિયામક	૧	-	-
૫	શ્રીમતી ગૌરી કુમાર, આઈ.એ.એસ. (નિવૃત્ત)	એનઈડી/આઈડી	નિયામક	૪	-	૨
૬	શ્રી એસ.બી. ડાંગાયચ	એનઈડી/આઈડી	નિયામક	૩	-	-
૭	શ્રી નીતિન શુક્લ	એનઈડી/આઈડી	નિયામક	૪	-	-
૮	પ્રોફેસર શૈલેષ ગાંધી	એનઈડી/આઈડી	નિયામક	૧	-	-

## નોંધ

- ઉપરના કોઈ નિયામકો અન્ય નિયામક સાથે સંબંધિત નથી.
- કોઈ નિયામકો કંપની સાથે કોઈ ધંધાકીય સંબંધો ધરાવતા નથી.
- કોઈ નિયામકો સમીક્ષા વર્ષ દરમિયાન કંપનીમાંથી કોઈ ધિરાણો અને પેશગીઓ મેળવેલ નથી.
- બહારની કંપનીમાં નિયામકપણામાં વૈકલ્પિક નિયામકપણું, કોઈ ખાનગી લિમિટેડ કંપનીમાં અને કલમ ૮ કંપનીના નિયામકપણાનો સમાવેશ થતો નથી.
- બહારની સમિતિઓમાં સ્થાન ધરાવવામાં માત્ર ઓડિટ સમિતિ અને સ્ટેકહોલ્ડરો સાથેના સંબંધો અંગેની સમિતિનો જ સમાવેશ થાય છે.
- પીડી-પ્રયોજક નિયામક, એનઈડી-બિન કારોબારી નિયામક, ઈડી-કારોબારી નિયામક, આઈડી-સ્વતંત્ર નિયામક.

કંપની ધારા, ૨૦૧૩ ('ધારા')ની કલમ ૧૪૯(૬) અને લિસ્ટીંગ રેગ્યુલેશન્સના નિયમ ૧૬(૧)(બી)માં સૂચિત કરેલ સ્વાતંત્ર્ય અંગેના માપદંડો અંગેના એકરારો, કંપનીના નિયામકો કે જે ૩૧મી માર્ચ ૨૦૨૩ના રોજ સ્વતંત્ર નિયામકો તરીકે વર્ગીકૃત થયા છે, તેમની પાસેથી કંપનીને મળ્યા છે.

નિયામક મંડળ પુષ્ટિ કરે છે કે સ્વતંત્ર નિયામકો ધારાની કલમ ૧૪૯ અને લિસ્ટીંગ રેગ્યુલેશન્સના નિયમ ૧૬(૧)(બી)માં ઉલ્લેખેલ શરતો પરિપૂર્ણ કરે છે અને તેઓ વહીવટી સ્વતંત્ર છે.

નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન એવો કોઈ બનાવ બન્યો ન હતો કે જ્યારે નિયામક મંડળે, મંડળની કોઈ સમિતિની ભલામણો સ્વીકારી ન હોય.

**અન્ય લિસ્ટેડ કંપનીઓમાં નિયામકપણું હોય તેની 31મી માર્ચ, 2023ના રોજની વિગતો:**

અ. નં.	નિયામકશ્રીનું નામ	અન્ય લિસ્ટેડ કંપનીઓના નામ	નિયામકપણાની કક્ષા
૧	શ્રી કમલ દયાણી, આઈ.એ.એસ.	એક પણ નહિ	લાગુ પડતું નથી.
૨	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	એક પણ નહિ	લાગુ પડતું નથી.
૩	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.	ગુજરાત ગેસ લિમિટેડ	બિન કારોબારી, બિન સ્વતંત્ર નિયામક
૪	શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ.	એક પણ નહિ	લાગુ પડતું નથી.
૫	શ્રીમતી ગૌરી કુમાર, આઈ.એ.એસ. (નિવૃત્ત)	૧. ગુજરાત નર્મદાવેલી ફર્ટિલાઈઝર એન્ડ કેમિકલ્સ લિ. ૨. ગુજરાત સ્ટેટ ફર્ટિલાઈઝર્સ એન્ડ કેમિકલ્સ લિ.	૧. બિન કારોબારી, સ્વતંત્ર નિયામક ૨. બિન કારોબારી, સ્વતંત્ર નિયામક
૬	શ્રી એસ.બી. ડાંગાયચ	ગુજરાત આલ્કલીઝ એન્ડ કેમિકલ્સ લિ.	બિન કારોબારી, સ્વતંત્ર નિયામક
૭	શ્રી નીતિન શુક્લ	૧. ગુજરાત આલ્કલીઝ એન્ડ કેમિકલ્સ લિ. ૨. ગુજરાત ઈન્ડસ્ટ્રીઝ પાવર કંપની લિ. ૩. એસીસી લિ.	૧. બિન કારોબારી, સ્વતંત્ર નિયામક ૨. બિન કારોબારી, સ્વતંત્ર નિયામક ૩. બિન કારોબારી, સ્વતંત્ર નિયામક
૮	પ્રોફેસર શૈલેષ ગાંધી	એક પણ નહિ	લાગુ પડતું નથી.

**નિયામક મંડળની યોજાયેલ બેઠકોની સંખ્યા**

તમામ નિયામકો, નિયામક મંડળ/સમિતિની બેઠકોમાં થતી ચર્ચાવિચારણામાં ભાગ લઈને સક્રિય તથા મહત્વની ભૂમિકા ભજવે છે.

વર્ષ દરમિયાન નિયામક મંડળની બેઠકો ૫ વખત ૨૫.૦૪.૨૦૨૨, ૧૨.૦૮.૨૦૨૨, ૧૮.૧૦.૨૦૨૨, ૦૭.૦૧.૨૦૨૩ અને ૧૪.૦૨.૨૦૨૩ના રોજ મળી હતી. વર્ષ દરમિયાન મળેલી નિયામક મંડળની બેઠકોમાં અને ૩૦મી સપ્ટેમ્બર, ૨૦૨૨ના રોજ મળેલ છેલ્લી વાર્ષિક સામાન્ય સભામાં દરેક નિયામકશ્રીની હાજરી અંગેની વિગતો નીચે મુજબ છે :

અ. નં.	નિયામકશ્રીનું નામ	નિયામકશ્રીની મુદ્દત દરમિયાન મળેલી બેઠકોની સંખ્યા	જે બેઠકમાં હાજર રહ્યા હોય તેની સંખ્યા	છેલ્લી વાર્ષિક સામાન્ય સભામાં હાજરી
૧	શ્રી કમલ દયાણી, આઈ.એ.એસ.	૧	૧	લાગુ પડતું નથી.
૨	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	૫	૫	હા
૩	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.	૦	૦	લાગુ પડતું નથી.
૪	શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ.	૫	૩	ના
૫	શ્રીમતી ગૌરી કુમાર, આઈ.એ.એસ. (નિવૃત્ત)	૫	૫	હા
૬	શ્રી એસ.બી. ડાંગાયચ	૫	૪	હા
૭	શ્રી નીતિન શુક્લ	૫	૫	હા
૮	પ્રોફેસર શૈલેષ ગાંધી	૫	૪	હા

**હાર્દરૂપ કુશળતા/નિપુણતા/કાબેલિયત**

નીચેની યાદી પ્રમાણેની હાર્દરૂપ કુશળતા, નિપુણતા અને કાબેલિયત નિયામક મંડળે ઓળખી છે, જે ધંધાઓ અને ક્ષેત્રોના સંદર્ભમાં તે અસરકારક રીતે કાર્ય કરી શકે એ માટે જરૂરી અને તે ખરેખર નિયામક મંડળ પાસે ઉપલબ્ધ છે :

૧. જાણકારી
૨. વર્તણૂકને લગતી કુશળતા
૩. વ્યૂહાત્મક વિચારશીલતા અને નિર્ણય લેવાની ક્ષમતા
૪. નાણાકીય કુશળતા
૫. ધંધાના ચાલુ (on going) પાસાઓને મદદરૂપ થવા માટેની તાંત્રિક / વ્યાવસાયિક કુશળતા અને વિશેષિત જાણકારી.

**નિયામક મંડળને પૂરી પાડવામાં આવેલી માહિતી :**

લિસ્ટીંગ રેગ્યુલેશન્સના નિયમ ૧૭ના પરિશિષ્ટ-૨ના ભાગ-એમાં નિર્દેશિત જરૂરી માહિતી, જ્યાં લાગુ પડતી હોય ત્યાં, નિયામક મંડળને બેઠકમાં ચર્ચા અને વિચારણા માટે ઉપલબ્ધ કરવામાં આવે છે. એજન્ડાના કાગળો નિયામકોને અગાઉથી પરિપત્રિત કરવામાં આવે છે જેથી બેઠકમાં ધ્યાન કેન્દ્રિત અને અર્થપૂર્ણ ચર્ચા થઈ શકે. નિયામક મંડળની દરેક બેઠકમાં નાણાકીય, ખરીદ-વેચાણ, કામગીરી, પ્રોજેક્ટ આયોજન અને નીતિ અને અન્ય કોઈપણ મહત્વની / નોંધપાત્ર વિકાસની બાબતો અંગે રજૂઆત (presentation) કરવામાં આવે છે. ધંધાની તાકીદની અથવા તાત્કાલિક જરૂરી બાબતો અંગે પરિભ્રમણ (circulation)થી ઠરાવો પસાર કરવામાં આવે છે અને તેની નોંધ લેવા માટે નિયામક મંડળ/સમિતિની તરતની પછીની બેઠકમાં રજૂ કરવામાં આવે છે. નિયામક મંડળ/સમિતિની પહેલાની બેઠકોમાં લેવાયેલ નિર્ણયો ઉપર કાર્યવાહી અંગેનો અહેવાલ તેની નોંધ માટે ત્યાર બાદ તરતમાં મળનારી બેઠકોમાં મૂકવામાં આવે છે.

ધારા અને લિસ્ટીંગ રેગ્યુલેશન્સ મુજબ જરૂરી, ફરજિયાત સમિતિઓની નિયામક મંડળે રચના કરી છે. સમિતિઓની બેઠકો જ્યારે જરૂરિયાત ઊભી થાય ત્યારે યોજાય છે. બધી સમિતિની બેઠકોની કાર્યનોંધ નિયામક મંડળ સમક્ષ તેની નોંધ લેવા માટે મૂકવામાં આવે છે.

કંપનીને લાગુ પડતા કાયદાકીય અહેવાલોની પૂર્તતાની નિયામક મંડળ સમયાંતરે સમીક્ષા કરે છે અને જ્યાં પૂર્તતા ના થઈ હોય તો તેને સુધારવાના પગલાં પણ લે છે.

**નિયામક મંડળની કાર્યપદ્ધતિ**

સંબંધિત કાયદાઓ અને નિયમો મુજબ નિયામક મંડળ દ્વારા જે બાબતો અંગે નિર્ણય લેવાનો હોય એ ઉપરાંત મોટા મૂડી ખર્ચ કરવા, સંસાધનો એકત્ર કરવા, ભાવનિર્ધારણ અંગેની નીતિઓ, ધિરાણો અને રોકાણો, ઉછીના નાણાં લેવા અંગેની અને કર્મચારીઓના વળતર સહિત કર્મચારીગણને લગતી નીતિવિષયક બાબતો અંગેના તમામ મહત્વના નિર્ણયો નિયામક મંડળ દ્વારા લેવામાં આવે છે.

**આચાર સંહિતા:**

કંપનીના નિયામક મંડળે કંપનીના નિયામકો તેમજ વરિષ્ઠ વહીવટી કર્મચારીગણ માટે એક આચારસંહિતા મંજૂર કરી છે અને અપનાવી છે તે કંપનીની વેબસાઈટ [www.gmdcltd.com](http://www.gmdcltd.com) ઉપર મૂકવામાં આવી છે.

નિયામક મંડળના તમામ સભ્યો તથા વરિષ્ઠ વહીવટી કર્મચારીગણે ૨૦૨૨-૨૩ દરમિયાન આચારસંહિતાનું પાલન કર્યાનો એકરાર કર્યો છે. વહીવટી નિયામક દ્વારા આ મતલબનું એકરારનામું 'પરિશિષ્ટ ૭(એ)' માં પૂરું પાડવામાં આવ્યું છે, જે કંપનીના વાર્ષિક અહેવાલ ૨૦૨૨-૨૩નો ભાગ બને છે.

**સ્વતંત્ર નિયામકોની અલગ બેઠકો :**

કંપની ધારા, ૨૦૧૩નું પરિશિષ્ટ-૪, લિસ્ટીંગ રેગ્યુલેશન્સના નિયમ ૨૫(૩) સાથે વાંચતા તે હેઠળ જરૂરી, બિન સ્વતંત્ર નિયામકો અને વહીવટના સભ્યોની હાજરી વિના, સ્વતંત્ર નિયામકોની બેઠક, વર્ષ દરમિયાન યોજેલ છે. આ બેઠક દરમિયાન તેઓએ-

૧. બિન-સ્વતંત્ર નિયામકો અને સમગ્ર નિયામક મંડળની કામગીરીની સમીક્ષા કરી હતી.
૨. કંપનીના કારોબારી નિયામકો અને બિન-કારોબારી નિયામકોના અભિપ્રાયો (views) ધ્યાનમાં લઈને, કંપનીના અધ્યક્ષની કામગીરીની સમીક્ષા કરી હતી.
૩. કંપનીના વહીવટ અને નિયામક મંડળ વચ્ચે થતાં માહિતી પ્રવાહની ગુણવત્તા, પ્રમાણ અને સમયોચિતતાનું મૂલ્યાંકન કર્યું હતું કે જે તેની ફરજો અસરકારક રીતે અને વાજબી રીતે બજાવવા માટે જરૂરી છે.

બધા જ સ્વતંત્ર નિયામકોએ બેઠકમાં અસરકારક રીતે ભાગ લીધો અને અરસપરસ વિચારોની આપ લે કરી. વર્ષ ૨૦૨૨-૨૩ માટે સ્વતંત્ર નિયામકોએ તેમની બેઠક VC/OAVM દ્વારા ૨૭.૦૩.૨૦૨૩ના રોજ યોજી હતી.

**સ્વતંત્ર નિયામકો માટે સુપરિચિતતા કેળવવાનો કાર્યક્રમ :**

કંપની વિશેની વિગતો જેવી કે કાર્યકારી અને નાણાકીય વિશેષતા, ઉત્પાદન કરતા સંચંત્રો સાથે તેમની સ્થાપિત ક્ષમતા, ઉત્પાદિત વસ્તુઓ, સીએસઆર પ્રવૃત્તિઓ, તેણે અદા કરવાની ભૂમિકા, હક્કો અને ફરજો, ઉદ્યોગનો પ્રકાર અને કંપનીના ધંધાનું મોડલ (Model) સાથે અન્ય મહત્વની વિગતોને આપરી લેતી નિયામક માટેની સમજૂતિ પૂરી પાડી સ્વતંત્ર નિયામકોને કંપની વિશે પરિચિત કરવાની પદ્ધતિ છે. કંપનીના ત્રિમાસિક અને વાર્ષિક નાણાકીય પરિણામોની વિચારણા કરતી વખતે, અન્ય બાબતો સાથે, કંપનીની કાર્યકારી અને નાણાકીય કામગીરીને આપરી લેતી રજૂઆત (Presentation) કરવામાં આવે છે.

સુપરિચિતતા કેળવવાનો કાર્યક્રમ જ્યારે નવા સ્વતંત્ર નિયામકની નિમણૂક થાય છે ત્યારે યોજવામાં આવે છે.

**નિયામક મંડળની સમિતિઓ :**

કંપની ધારા, ૨૦૧૩ અને લિસ્ટીંગ રેગ્યુલેશન્સની જોગવાઈઓ હેઠળ જે જરૂરી છે, એ ઓડિટ સમિતિ, સ્ટેકહોલ્ડરો સંબંધની સમિતિ, નોમીનેશન અને મહેનતાણા સમિતિ, સીએસઆર સમિતિ અને જોખમ વહીવટ સમિતિની રચના નિયામક મંડળે કરી છે. ઉપર જણાવેલ સમિતિઓ ઉપરાંત, નિયામક મંડળે ટેન્ડર સમિતિ અને માનવ સંસાધનો ની સમિતિની પણ રચના કરી છે.

**ઓડિટ સમિતિ :**

કંપનીની ઓડિટ સમિતિ નીચેના નિયામકોની બનેલી છે, જેમાંના ત્રણ ૩૧મી માર્ચ, ૨૦૨૩ના રોજ સ્વતંત્ર નિયામકો છે.

અ.નં.	નિયામકશ્રીનું નામ	કક્ષા
૧	શ્રી એસ.બી.ડાંગાયચ	બિન-કારોબારી નિયામક/સ્વતંત્ર નિયામક/અધ્યક્ષ
૨	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.	બિન-કારોબારી નિયામક/ પ્રયોજક નિયામક
૩	શ્રી નીતિન શુક્લ	બિન-કારોબારી નિયામક/ સ્વતંત્ર નિયામક
૪	પ્રોફેસર શૈલેષ ગાંધી	બિન-કારોબારી નિયામક/સ્વતંત્ર નિયામક

સ્વતંત્ર નિયામકના અધ્યક્ષપણા હેઠળ, ઓડિટ સમિતિના અધ્યક્ષ સ્વતંત્ર નિયામક છે. અન્ય બાબતોની સાથે ઓડિટરનો અહેવાલ, આંતરિક અંકુશો/આંતરિક ઓડિટ પદ્ધતિની અને કામગીરીની પર્યાપ્તતા, ઓડિટ ન થયેલા ત્રિમાસિક નાણાકીય પરિણામો, ત્રિમાસિક મર્યાદિત સમીક્ષા અહેવાલ અને પડતરના ઓડિટ અહેવાલની ચર્ચા કરવા ઓડિટ સમિતિ નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન ૨૫.૦૪.૨૦૨૨, ૧૨.૦૮.૨૦૨૨, ૧૮.૧૦.૨૦૨૨, ૦૭.૦૧.૨૦૨૩ એમ ૪ વખત મળી હતી. વર્ષ દરમિયાન ઓડિટ સમિતિની બેઠકોની સંખ્યા અને આ બેઠકોમાં સભ્યોની હાજરી અંગેની વિગતો નીચે દર્શાવવામાં આવી છે :

અ.નં.	નિયામકશ્રીના નામ	મુદ્દત દરમિયાન મળેલી બેઠકોની સંખ્યા	બેઠકમાં હાજરી	સમિતિમાં ધરાવેલ પદ
૧	શ્રી એસ.બી.ડાંગાયચ	૪	૩	અધ્યક્ષ
૨	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.*	૦	૦	સભ્ય
૩	શ્રી નીતિન શુક્લ	૪	૪	સભ્ય
૪	પ્રોફેસર શૈલેષ ગાંધી	૪	૩	સભ્ય

\* ૧૪.૦૨.૨૦૨૩ની અસરથી નિમણૂક કરી હતી

કંપની સચિવ, ઓડિટ સમિતિના સચિવ તરીકે કામગીરી બજાવે છે,

તા.૩૦મી સપ્ટેમ્બર, ૨૦૨૨ના રોજ યોજાયેલી ૫૯મી વાર્ષિક સામાન્ય સભામાં ઓડિટ સમિતિની અધ્યક્ષ, શેરહોલ્ડરોના પ્રશ્નોના ઉત્તર આપવા માટે હાજર રહ્યા હતા.

**ઓડિટ સમિતિની સંદર્ભ શરતો :**

ઓડિટ સમિતિની સંદર્ભ શરતો કંપની ધારા, 2013ની કલમ 147 અને તે હેઠળ ઘડેલ નિયમો અને લિસ્ટીંગ રેગ્યુલેશન્સ અનુસાર નિયંત્રિત થાય છે. સંદર્ભ શરતોમાં, અન્ય બાબતોની સાથે સાથે, કંપનીના નાણાકીય અહેવાલોની પ્રક્રિયાઓમાં થયેલી શરતચૂક, વાર્ષિક નાણાકીય પત્રકો, ત્રિમાસિક નાણાકીય પત્રકો, આંતરિક અંકુશ પદ્ધતિઓ, આંતરિક ઓડિટ અહેવાલો અને આંતરિક ઓડિટરોની નિમણૂકની સમીક્ષાનો સમાવેશ થાય છે.

**નોમીનેશન અને મહેનતાણા સમિતિ:**

કંપની ધારા, 2013ની કલમ 147 (૧)ની જોગવાઈઓ અને લિસ્ટીંગ રેગ્યુલેશન્સની જોગવાઈઓ સાથે વાંચતા તે મુજબ કંપનીએ નોમીનેશન અને મહેનતાણા સમિતિની રચના કરી છે. સમિતિ ત્રણ બિન-કારોબારી નિયામકોની બનેલી છે જેમાંથી બે સ્વતંત્ર નિયામકો છે અને સમિતિના અધ્યક્ષ સ્વતંત્ર નિયામક છે. સમિતિએ કંપની ધારા, 2013 અને લિસ્ટીંગ રેગ્યુલેશન્સની જોગવાઈઓ હેઠળ સચિત કરેલી કામગીરી બજાવવાની હોય છે. કંપની રાજ્ય સરકારની એક કંપની છે. તેના નિયામકો સીટીંગ ફી અને આઉટ ઓફ પોકેટ ખર્ચાના ચૂકવણા સિવાય અન્ય કોઈ મહેનતાણું મેળવતાં નથી. વધુમાં, કંપનીની નીતિ અનુસાર, વરિષ્ઠ વ્યવસ્થાપક મંડળ અને ચાવીરૂપ સંચાલકીય કર્મચારીગણના અને વહીવટી નિરીક્ષકો અને કામદારોના પગાર અને વેતન પણ ગુજરાત સરકારના પગાર માળખા મુજબ અને ગુજરાત સરકાર દ્વારા યથાર્થ રીતે મંજૂર થયા મુજબ નિશ્ચિત કરવામાં આવે છે.

નોમીનેશન અને મહેનતાણા સમિતિની સંદર્ભ શરતો કંપની ધારા, 2013ની કલમ 147 અને તે હેઠળ ઘડાયેલા નિયમો અને લિસ્ટીંગ રેગ્યુલેશન્સની જરૂરિયાત પ્રમાણે ઘડવામાં આવી છે.

કંપનીની નોમીનેશન અને મહેનતાણા સમિતિ 31મી માર્ચ, 2023ના રોજ નીચેના ત્રણ બિન કારોબારી નિયામકોની બનેલી છે, જેમાંના બે સ્વતંત્ર નિયામકો છે.

અ.નં.	નિયામકશ્રીનું નામ	કક્ષા	હોદ્દો
૧	શ્રી એસ.બી.ડાંગાયચ	બિન કારોબારી નિયામક /સ્વતંત્ર નિયામક	અધ્યક્ષ
૨	શ્રીમતી મોના પંધાર, આઈ.એ.એસ.	બિન કારોબારી નિયામક /પ્રયોજક નિયામક	સભ્ય
૩	શ્રી નીતિન શુક્લ	બિન કારોબારી નિયામક /સ્વતંત્ર નિયામક	સભ્ય

કંપનીના કંપની સચિવ, નોમીનેશન અને મહેનતાણા સમિતિના સચિવ તરીકે કામગીરી બજાવે છે.

વર્ષ 2022-23 માટે નિયામકોને ચૂકવેલ મહેનતાણા અને સીટીંગ ફી, કંપનીમાં તેઓના શેરહોલ્ડીંગની વિગતો સાથે નીચે દર્શાવવામાં આવી છે:

અ.નં.	નિયામકશ્રીનું નામ	ચૂકવેલ મહેનતાણું (₹ માં)	સીટીંગ ફી (₹ માં)	ધારણ કરેલ શેરની સંખ્યા
૧	શ્રી કમલ દયાણી, આઈ.એ.એસ.	—	૭,૫૦૦*	શૂન્ય
૨	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	—	શૂન્ય	શૂન્ય
૩	શ્રીમતી મોના પંધાર, આઈ.એ.એસ.	—	શૂન્ય	શૂન્ય
૪	શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ.	—	૩૦,૦૦૦*	શૂન્ય
૫	શ્રીમતી ગૌરી કુમાર, આઈ.એ.એસ. (નિવૃત્ત)	—	૨૨,૫૦૦	શૂન્ય
૬	શ્રી એસ.બી. ડાંગાયચ	—	૪૫,૦૦૦	શૂન્ય
૭	શ્રી નીતિન શુક્લ	—	૫૨,૫૦૦	શૂન્ય
૮	પ્રોફેસર શૈલેષ ગાંધી	—	૩૭,૫૦૦	શૂન્ય

\*સરકારી તિજોરીમાં ભર્યા

સમીક્ષા હેઠળના સમયગાળા દરમિયાન, નોમીનેશન અને મહેનતાણા સમિતિની બેઠક 29.03.2023ના રોજ મળી હતી.

**જોખમ વહીવટ સમિતિ :**

લિસ્ટીંગ રેગ્યુલેશન્સ મુજબ, કંપનીએ 31મી માર્ચ, 2023ના રોજ સભ્યો તરીકે નીચેના નિયામકો ધરાવતી જોખમ વહીવટ સમિતિની રચના કરી છે :

અ.નં.	નિયામકશ્રીનું નામ	કક્ષા	હોદ્દો
૧	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	કારોબારી નિયામક / પ્રયોજક નિયામક	અધ્યક્ષ
૨	શ્રી નીતિન શુક્લ	બિન કારોબારી નિયામક/સ્વતંત્ર નિયામક	સભ્ય
૩	શ્રી એસ. બી.ડાંગાયચ	બિન કારોબારી નિયામક/સ્વતંત્ર નિયામક	સભ્ય

જોખમ વહીવટ સમિતિએ સેબી લિસ્ટીંગ રેગ્યુલેશન્સ હેઠળની જોગવાઈઓ મુજબ કામગીરી બજાવવાની હોય છે.

સમીક્ષા હેઠળના સમયગાળા દરમિયાન, જોખમ વહીવટ સમિતિની બે બેઠકો 29.02.2023 અને 29.03.2023ના રોજ મળી હતી.

**સ્ટેકહોલ્ડરો સંબંધની સમિતિ :**

કંપનીએ ‘સ્ટેકહોલ્ડરો સંબંધની સમિતિ’ ની રચના કરી છે. આ સમિતિ શેરહોલ્ડરો / રોકાણકારોની શેર તબદીલી / ટ્રાન્સમિશન / શેરના કિંમત અંગે, શેર સર્ટિફિકેટો ખોવાઈ જવા અંગે, વાર્ષિક અહેવાલ, કિવિડન્ડ વોરંટ,બાંધી મુદતની થાપણાની મુદ્દલની પરત ચુકવણી અને/અથવા તેના ઉપરના વ્યાજ ન મળવા વિગેરે અંગેની ફરિયાદ, જો કોઈ હોય તો, તેનું નિવારણ કરે છે. નાણાકીય વર્ષના અંતે કંપની પાસે કોઈ તબદીલી પડતર નથી.



## સમીક્ષા હેઠળના વર્ષ દરમિયાન ૩૧મી માર્ચ, ૨૦૨૩ના રોજ સમિતિનું બંધારણ નીચે મુજબ હતું :

અ.નં.	નિયામકશ્રીનું નામ	કક્ષા	હોદ્દો
૧	શ્રી એસ. બી.ડાંગાયચ	બિન કારોબારી નિયામક/સ્વતંત્ર નિયામક	અધ્યક્ષ
૨	શ્રી રૂપવંત સિંઘ આઈ.એ.એસ.	કારોબારી નિયામક/પ્રયોજક નિયામક	સભ્ય
૩	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.	બિન કારોબારી નિયામક/પ્રયોજક નિયામક	સભ્ય

## મળેલી, ઉકેલવામાં આવેલી, નિકાલ માટે બાકી ફરિયાદો અંગેની વિગતો નીચે મુજબ છે:

સમયગાળો	મળેલ ફરિયાદ	ફરિયાદની પતાવટ
તા.૦૧.૦૪.૨૦૨૨ થી તા.૩૦.૦૬.૨૦૨૨	૦	૦
તા.૦૧.૦૭.૨૦૨૨ થી તા. ૩૦.૦૮.૨૦૨૨	૦	૦
તા. ૦૧.૧૦.૨૦૨૨ થી તા.૩૧.૧૨.૨૦૨૨	૦	૦
તા.૦૧.૦૧.૨૦૨૩ થી તા.૩૧.૦૩.૨૦૨૩	૦	૦
<b>કુલ</b>	<b>૦</b>	<b>૦</b>

કંપની સચિવ, “સ્ટેકહોલ્ડરો સંબંધની સમિતિ”ના સચિવ તરીકે કામ કરે છે.

સમીક્ષા હેઠળના સમયગાળા દરમિયાન, સ્ટેકહોલ્ડરો સંબંધની સમિતિની બેઠક ૨૭.૦૩.૨૦૨૩ના રોજ મળી હતી.

## અનુપાલન અધિકારી

કંપની સચિવ, શ્રી જોએલ ઈવાન્સ કે જે અનુપાલન અધિકારી છે, તેમનો સંપર્ક નીચે દર્શાવેલ સ્થળે થઈ શકે :

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ

રજિસ્ટર્ડ ઓફિસ : ખનિજ ભવન, ૧૩૨ ફૂટ રીંગ રોડ  
યુનિવર્સિટી મેદાન પાસે, વસ્ત્રાપુર,  
અમદાવાદ-૩૮૦ ૦૫૨.

ફોન : +૯૧ ૨૭૯૧ ૩૨૦૦, +૯૧ ૨૭૯૧ ૩૫૦૧

ઈમેલ : cosec@gmdcltd.com

કંપનીએ, શેર તબદીલી/ટ્રાન્સમીશન માટેની અરજીઓ તરફ ધ્યાન આપવા અને ડિપોઝીટરીઝ અને ડિપોઝીટરી પાર્ટીસીપન્ટ્સ સાથે સંકલન સાધવા માટે શેર ટ્રાન્સફર એજન્ટ અને ડિપોઝીટરી રજિસ્ટ્રાર (એસટીએ એન્ડ ડીઆર) તરીકે કામ કરવા માટે મેસર્સ એમસીએસ એસટીએ લિમિટેડ, અમદાવાદ સાથે એક સર્વગ્રાહી કરાર કર્યો છે.

લિસ્ટીંગ રેગ્યુલેશન્સ મુજબ, કંપની સચિવની નિમણૂક અનુપાલન અધિકારી તરીકે કરવામાં આવી છે અને શેર ટ્રાન્સફર એજન્ટની પ્રવૃત્તિઓ અનુપાલન અધિકારીની દેખરેખ હેઠળ થતી હોય છે.

## કંપનીની સામાજિક જવાબદારી સમિતિ (સીએસઆર સમિતિ) :

કંપનીની સામાજિક જવાબદારી સમિતિ (સીએસઆર સમિતિ) ૩૧મી માર્ચ, ૨૦૨૩ના રોજ નીચેના ત્રણ કારોબારી / બિન-કારોબારી નિયામકોની બનેલી છે, જેમાંના એક સ્વતંત્ર નિયામક છે :

અ.નં.	નિયામકશ્રીનું નામ	કક્ષા	હોદ્દો
૧	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	કારોબારી નિયામક / પ્રયોજક નિયામક	અધ્યક્ષ
૨	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.	બિન કારોબારી નિયામક/પ્રયોજક નિયામક	સભ્ય
૩	શ્રી એસ.બી.ડાંગાયચ	બિન કારોબારી નિયામક/સ્વતંત્ર નિયામક	સભ્ય

સમિતિ કંપનીની સામાજિક જવાબદારી (સીએસઆર) અંગેની નીતિ ઘડવા અને નિયામક મંડળને ભલામણ કરવા અને સમયાંતરે તેનું નિયંત્રણ કરવા, સીએસઆર સાથે સંબંધિત પ્રવૃત્તિઓ પાછળ કરવાના ખર્ચની રકમ અને સીએસઆર પ્રવૃત્તિઓનું નિયંત્રણ કરવા મુખ્યત્વે જવાબદાર છે.

કંપનીએ સીએસઆર અંગેની નીતિ ઘડી છે અને તે કંપનીની વેબસાઈટ [http://www.gmdcltd.com/downloads/csr\\_policy.pdf](http://www.gmdcltd.com/downloads/csr_policy.pdf) ખાતે ઉપલબ્ધ છે.

## સામાન્ય સભાની બેઠકો

અ) કંપનીની છેલ્લી ત્રણ વાર્ષિક સામાન્ય સભાઓની બેઠકો નીચે દર્શાવેલ સમયે, તારીખોએ અને સ્થળે અમદાવાદમાં મળી હતી.

વર્ષ	તારીખ	સમય	સ્થળ/માની લીધેલું (Deemed) સ્થળ
૨૦૧૯-૨૦*	૩૧-૧૨-૨૦૨૦	બપોરે ૧૨.૩૦ વાગે	ખનિજ ભવન, ૧૩૨ ફૂટ રીંગ રોડ, યુનિવર્સિટી મેદાન પાસે, વસ્ત્રાપુર, અમદાવાદ- ૩૮૦ ૦૫૨ ખાતેની કંપનીની રજિસ્ટર્ડ ઓફિસે
૨૦૨૦-૨૧*	૨૮-૧૧-૨૦૨૧	મધ્યાહ્ને ૧૨.૦૦ વાગે	
૨૦૨૧-૨૨*	૩૦-૦૮-૨૦૨૨	મધ્યાહ્ને ૧૨.૦૦ વાગે	

\*બેઠક VC/OAVM દ્વારા યોજાઈ હતી.

અ) છેલ્લા ત્રણ નાણાકીય વર્ષો દરમિયાન કોઈ અસાધારણ સામાન્ય સભા યોજવામાં આવી ન હતી.

બ) ગયા નાણાકીય વર્ષે કોઈ ખાસ ઠરાવ ટપાલ મતો (પોસ્ટલ બેલેટ) દ્વારા પસાર કરવામાં આવ્યો ન હતો.

ક) આ વર્ષે કોઈ ખાસ ઠરાવ ટપાલ મતો દ્વારા પસાર કરવાનું સૂચિત કરવામાં આવ્યું નથી.

**પ્રક્ટીકરણ :**

- એ) કંપનીએ સંબંધિત પાર્ટી સાથે કોઈ મહત્વના નોંધપાત્ર વ્યવહારો કર્યા નથી એટલે કે એવા વ્યવહારો કે જેના કારણે કંપનીના વિશાળ હિતોને, તેના પ્રયોજકો, નિયામકો અથવા વ્યવસ્થાપક મંડળ, તેમની પેટા કંપનીઓ અથવા સગાસંબંધી વિગેરેના હિતો સાથે સંભવિત સંઘર્ષ થાય.  
સંબંધિત પાર્ટીઓ સાથેના વ્યવહારો અંગેની વિગતો માટે, જુઓ નાણાકીય પત્રકો ઉપરની નોંધ નં. 2.48.02
- સંબંધિત પાર્ટી વ્યવહાર નીતિ ઘડવામાં આવી છે કે જેથી કંપની અને સંબંધિત પાર્ટીઓ વચ્ચેના વ્યવહારોનું નિયમન થઈ શકે. સંબંધિત પાર્ટી વ્યવહાર નીતિ કંપનીની વેબસાઇટ <https://www.gmdcltd.com/en/corporate-policies-gmdc> ખાતે ઉપલબ્ધ છે.
- બી) નાણાકીય પત્રકો તૈયાર કરવામાં, હિસાબી ધોરણોમાં નિર્દેશ કરવામાં આવેલી હોય તેના કરતા જુદી પડતી હોય એવી કોઈ અસર (treatment) આપવામાં આવી નથી.
- સી) ધંધાના વિવિધ પાસામાં રહેલ સહજ જોખમોનું સંચાલન કરવા માટે કંપની સંકલિત અભિગમ ધરાવે છે.
- ડી) લિસ્ટીંગ રેગ્યુલેશન્સના નિયમ 17 (C)ની જોગવાઈઓ મુજબ, વહીવટી નિયામકે અને મુખ્ય નાણાકીય અધિકારીએ નિયામક મંડળને 31મી માર્ચ, 2023ના રોજ પૂરા થતા નાણાકીય વર્ષ માટે પ્રમાણપત્ર આપ્યું છે.
- ઇ) નાણાકીય પત્રકો બનાવવામાં ધી ઈન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા દ્વારા અધિસૂચિત હિસાબી ધોરણોમાં નિરૂપણ કરેલ રીતનું કંપનીએ પાલન કર્યું છે. સમીક્ષા હેઠળના સમયગાળા દરમિયાન કંપનીના નાણાકીય પત્રકો ઉપર કોઈ ઓડિટ મર્યાદા (qualifications) નથી.
- એફ) વૈધાનિક ઓડિટરો દ્વારા આપવામાં આવેલી બધી સેવાઓ માટેની કુલ ફી નીચે આપવામાં આવી છે :

વૈધાનિક ઓડિટરનું નામ (મેસર્સ જે.એન.ગુપ્તા એન્ડ કુ.એલ.એલ.પી)	કુલ રકમ (₹લાખમાં)
વૈધાનિક ઓડિટ	10.38
અન્ય સેવાઓ ભરપાઈ ખર્ચ પરત સહિત	8.48

**વ્યાવસાયિક કંપની સચિવ તરફથી પ્રમાણપત્ર**

મેસર્સ વિવેક જે. વખારીયા એન્ડ કું, વ્યાવસાયિક કંપની સેક્રેટરી, એ લિસ્ટીંગ રેગ્યુલેશન્સ હેઠળ જરૂરી બહાલ કરતું પ્રમાણપત્ર આપ્યું છે કે સેબી/કંપની બાબતોના મંત્રાલય અથવા કોઈ આવા કાયદાકીય સત્તાધિકારી દ્વારા, કંપનીના મંડળના કોઈપણ નિયામક, કંપનીઓના નિયામક તરીકે નિમણૂક પામવા અથવા ચાલુ રહેવા માટે પ્રતિબંધિત અથવા ગેરલાયક નથી. આ પ્રમાણપત્ર તેની કલમ સાથે ‘પરિશિષ્ટ 7(બી)’ તરીકે સામેલ છે.

**સંદેશાવ્યવહારનાં સાધનો :**

કંપની તેના શેરહોલ્ડરો સાથે, તેના વાર્ષિક અહેવાલ, વર્તમાનપત્રોમાં પ્રકાશિત થતાં ત્રિમાસિક નાણાકીય પરિણામો અને તેની વેબસાઇટ દ્વારા સંદેશાવ્યવહાર કરે છે. વધુમાં, નાણાકીય દૈનિક વર્તમાનપત્રોમાં પ્રસિદ્ધ થતાં કંપનીના નાણાકીય પરિણામો શેરહોલ્ડરો અને રોકાણકારોની જાણ સારું કંપનીની વેબસાઇટ [www.gmdcltd.com](http://www.gmdcltd.com) ઉપર પણ મૂકવામાં આવે છે.

પરિણામોનો પ્રકાર	કઈ તારીખે પ્રકાશિત થયું	દૈનિક વર્તમાનપત્ર (અંગ્રેજી)	દૈનિક વર્તમાનપત્ર (ગુજરાતી)
જૂન 2022 ત્રિમાસિક	13.07.2022	ફાઇનાન્સિયલ એક્સપ્રેસ, મિન્ટ, બિઝનેસ સ્ટાન્ડર્ડ, ઈકોનોમિક ટાઇમ્સ, હિન્દુ બિઝનેસ લાઇન	ગુજરાત સમાચાર
સપ્ટેમ્બર 2022 ત્રિમાસિક	16.10.2022	ફાઇનાન્સિયલ એક્સપ્રેસ, મિન્ટ, બિઝનેસ સ્ટાન્ડર્ડ, ઈકોનોમિક ટાઇમ્સ, હિન્દુ બિઝનેસ લાઇન	દિવ્ય ભાસ્કર
ડિસેમ્બર 2022 ત્રિમાસિક	14.02.2023	ફાઇનાન્સિયલ એક્સપ્રેસ, મિન્ટ, બિઝનેસ સ્ટાન્ડર્ડ, ઈકોનોમિક ટાઇમ્સ, હિન્દુ બિઝનેસ લાઇન	સંદેશ, ગુજરાત સમાચાર, દિવ્ય ભાસ્કર
નાણાકીય વર્ષ 2022-23 માટે વાર્ષિક	30.04.2023	મિન્ટ, ઈન્ડિયન એક્સપ્રેસ, ઈકોનોમિક ટાઇમ્સ, બિઝનેસ સ્ટાન્ડર્ડ, હિન્દુસ્તાન ટાઇમ્સ, હિન્દુ બિઝનેસ લાઇન, ધી ટેલિગ્રાફ	ગુજરાત સમાચાર

કંપનીના વાર્ષિક અહેવાલ, ત્રિમાસિક પરિણામો, ત્રિમાસિક કોર્પોરેટ ગવર્નન્સનો અહેવાલ અને શેરહોલ્ડીંગ તરેહ નિયત સમયમાં સ્ટોક એક્ષચેન્જમાં ફાઇલ કરવામાં આવે છે.

**કામના સ્થળે સ્ત્રીઓની જાતીય સતામણી (નિવારણ, પ્રતિબંધ અને ક્ષતિપૂર્તિ) ધારા, 2013 હેઠળ પ્રક્ટીકરણ**

કંપની તેના બધા કર્મચારીઓ એવા વાતાવરણમાં કામ કરે છે જે ફક્ત વિવિધતા અને સમાનતા જ નહીં પણ પરસ્પર ભરોસો, સમાન તક અને માનવ હકો માટે આદર પ્રોત્સાહિત કરે તે સુનિશ્ચિત કરવા પ્રતિબદ્ધ છે. કંપની કામકાજનું એવું વાતાવરણ પૂરું પાડવા પ્રતિબદ્ધ છે કે જ્યાં દરેક સ્ત્રી કર્મચારી સાથે ગૌરવયુક્ત, આદરભાવયુક્ત અને સમાન વર્તણૂક થાય છે તેની પણ ખાતરી થાય.

કંપનીએ જાતીય સતામણી અટકાવવા માટે કામના સ્થળે સ્ત્રીઓની જાતીય સતામણી (નિવારણ, પ્રતિબંધ, ક્ષતિપૂર્ણ) ધારા, 2013ની જોગવાઈઓ અને તે હેઠળ બનાવેલ નિયમો પ્રમાણેની નીતિ ઘડી છે કે જે સ્ત્રીને કામના સ્થળે સલામત, સુરક્ષિત અને ગૌરવયુક્ત કામનું વાતાવરણ પૂરું પાડવાનું લક્ષ્ય રાખે છે.

કંપનીએ ફરિયાદોના નિવારણ માટે આંતરિક ફરિયાદ સમિતિની રચના કરી છે.

**ફરિયાદોની વિગત**

ફરિયાદોની વિગત	સંખ્યા
નાણાકીય વર્ષ દરમિયાન નોંધાયેલી (Filed) ફરિયાદો	1
નાણાકીય વર્ષ દરમિયાન નિકાલ કરવામાં આવેલી ફરિયાદો	1
નાણાકીય વર્ષની આખરે પડતર રહેલી ફરિયાદો	શૂન્ય

**શેરહોલ્ડરો માટે સામાન્ય માહિતી :**

**વાર્ષિક સામાન્ય સભાની તારીખ, દિવસ, સમય, અને સ્થળ**

તારીખ	: ૩૦મી સપ્ટેમ્બર, ૨૦૨૩
દિવસ	: શનિવાર
સમય	: સવારે ૧૧.૦૦ વાગે
સ્થળ	: વિડીયો કોન્ફરન્સિંગ (VC) / અન્ય શ્રાવ્ય દૃશ્ય સાધનો (OAVM) દ્વારા- માની લીધેલું (Deemed) સ્થળ: કંપની રજિસ્ટર્ડ ઓફિસ: ખનિજ ભવન, ૧૩૨ ફ્લૂ રીંગ રોડ, યુનિવર્સિટી મેદાન પાસે, વસ્ત્રાપુર, અમદાવાદ-૩૮૦ ૦૫૨

**નાણાકીય કેલેન્ડર (હંગામી)**

સમયગાળો	હંગામી સમયપત્રક
૩૦મી જૂન અંતિત પ્રથમ ત્રિમાસિક પરિણામો	ત્રિમાસિક સમયગાળો પૂરો થયાના ૪૫ દિવસની અંદર
૩૦મી સપ્ટેમ્બર અંતિત બીજા ત્રિમાસિક પરિણામો	ત્રિમાસિક સમયગાળો પૂરો થયાના ૪૫ દિવસની અંદર
૩૦મી ડિસેમ્બર અંતિત ત્રીજા ત્રિમાસિક પરિણામો	ત્રિમાસિક સમયગાળો પૂરો થયાના ૪૫ દિવસની અંદર
૩૧મી માર્ચ અંતિત ચોથા ત્રિમાસિક પરિણામો	ઓડિટ થયેલા પરિણામોના કિસ્સામાં વર્ષ પૂરું થયાના ૬૦ દિવસની અંદર

**ચોપડા બંધ કરવાની તારીખ**

આગામી વાર્ષિક સામાન્ય સભામાં જો કોઈ ડિવિડન્ડ જાહેર કરવામાં આવે અને શેરહોલ્ડરો દ્વારા મંજૂર કરવામાં આવે તો તે મેળવવા હકદાર બનતા શેરહોલ્ડરોની યાદી નક્કી કરવાના હેતુથી કંપનીનું સભ્ય-રજિસ્ટર (રજિસ્ટર ઓફ મેમ્બર્સ) અને શેર ટ્રાન્સફર રજિસ્ટર ૨૫મી સપ્ટેમ્બર, ૨૦૨૩ થી ૩૦મી સપ્ટેમ્બર, ૨૦૨૩ (બંને દિવસ સહિત) સુધી બંધ રહેશે.

**ડિવિડન્ડ ચૂકવવાની તારીખ અને ડિવિડન્ડ વહેંચણીની નીતિ**

વાર્ષિક સામાન્ય સભામાં જો કોઈ ડિવિડન્ડ જાહેર કરવામાં આવે અને શેરહોલ્ડરો દ્વારા મંજૂર કરવામાં આવે તો શેરહોલ્ડરોને તેની ચૂકવણી, જાહેર કર્યાની તારીખથી ૩૦ દિવસની અંદર કરવામાં આવશે. કંપની પાસે ડિવિડન્ડ વહેંચણીની નીતિ છે કે જે <https://www.gmdcltd.com/about/corporate-policies-gmdc> ઉપર ઉપલબ્ધ છે.

**શેરનું લિસ્ટિંગ**

કંપનીના ઇક્વિટી શેરનું લિસ્ટિંગ ધી બોમ્બે સ્ટોક એક્સચેન્જ લિમિટેડ (બીએસઈ) અને નેશનલ સ્ટોક એક્સચેન્જ ઓફ ઇન્ડિયા લિમિટેડ (એનએસઈ) ઉપર થયેલું છે. ૨૦૨૨-૨૩ સુધીના નાણાકીય વર્ષ માટે લિસ્ટિંગ ફી એનએસઈ અને બીએસઈને ચૂકવી દેવામાં આવી છે. કંપનીએ નેશનલ સિક્યોરિટીઝ ડિપોઝીટરી લિ. અને સેન્ટ્રલ ડિપોઝીટરી સર્વિસીસ (ઇન્ડિયા) લિ.ને નાણાકીય વર્ષ ૨૦૨૨-૨૩ માટેની કર્ટોડિયન ફી પણ ચૂકવી દીધી છે.

સ્ટોક એક્સચેન્જનું નામ	સ્ટોક કોડ
નેશનલ સ્ટોક એક્સચેન્જ ઓફ ઇન્ડિયા લિમિટેડ	GMDCLTD
ધી સ્ટોક એક્સચેન્જ, મુંબઈ	૫૩૨૧૮૧

**શેર બજારની માહિતી :**

નાણાકીય વર્ષ ૨૦૨૨-૨૩માં, નેશનલ સ્ટોક એક્સચેન્જમાં નોંધાયા મુજબ કંપનીના ઇક્વિટી શેરનો દરેક મહિના દરમિયાન ઊંચો અને નીચો બજાર ભાવ નીચે મુજબ છે :

માસ	નેશનલ સ્ટોક એક્સચેન્જ			સીએનએક્સ નિફ્ટી
	ઊંચો (₹ માં)	નીચો (₹ માં)	બંધ ભાવ* (₹ માં)	બંધ*
એપ્રિલ ૨૦૨૨	૨૨૮.૪૦	૧૮૪.૫૦	૧૮૮.૦૦	૧૭૧૦૨.૫૫
મે ૨૦૨૨	૨૦૩.૪૦	૧૨૨.૬૦	૧૫૧.૫૫	૧૬૫૮૪.૫૫
જૂન ૨૦૨૨	૧૬૧.૩૫	૧૨૧.૦૫	૧૩૫.૨૫	૧૫૭૮૦.૨૫
જુલાઈ ૨૦૨૨	૧૬૬.૩૦	૧૩૦.૫૦	૧૬૦.૮૦	૧૭૧૫૮.૨૫
ઓગસ્ટ ૨૦૨૨	૧૮૬.૭૫	૧૬૨.૦૦	૧૬૬.૩૦	૧૭૭૫૮.૩૦
સપ્ટેમ્બર ૨૦૨૨	૧૭૮.૬૦	૧૩૦.૬૫	૧૩૫.૭૫	૧૭૦૮૪.૩૫
ઓક્ટોબર ૨૦૨૨	૧૪૮.૮૦	૧૩૩.૪૦	૧૪૧.૨૫	૧૮૦૧૨.૨૦
નવેમ્બર ૨૦૨૨	૧૫૮.૨૫	૧૩૮.૦૦	૧૫૭.૨૫	૧૮૭૫૮.૩૫
ડિસેમ્બર ૨૦૨૨	૧૬૩.૪૫	૧૨૮.૦૦	૧૪૬.૬૫	૧૮૧૦૫.૩૦
જાન્યુઆરી ૨૦૨૩	૧૬૦.૭૦	૧૪૦.૩૫	૧૪૧.૪૦	૧૭૬૬૨.૧૫
ફેબ્રુઆરી ૨૦૨૩	૧૪૬.૦૫	૧૨૭.૦૫	૧૩૩.૫૦	૧૭૩૦૩.૮૫
માર્ચ ૨૦૨૩	૧૪૬.૪૦	૧૨૨.૭૦	૧૨૬.૬૦	૧૭૩૫૮.૭૫

\*મહિનાને અંતે

**રજિસ્ટ્રાર અને શેર ટ્રાન્સફર એજન્ટ (ભૌતિક અને ડિમેટ માટે)**

મેસર્સ એમસીએસ એસટીએ લિમિટેડ,  
૧૦૧, શતદલ કોમ્પ્લેક્સ, પહેલો માળ, બાટા શો રૂમની સામે, આશ્રમ રોડ, અમદાવાદ-૩૮૦ ૦૦૮.  
ટેલિફોન : ૦૭૯ ૨૬૫૮૦૪૬૧/૬૨/૬૩  
ફેક્સ : ૦૭૯ ૨૬૫૮૧૨૮૬  
ઈ-મેઈલ : mcsstaahmd@gmail.com

**શેર ટ્રાન્સફર કરવાની પદ્ધતિ**

લિસ્ટીંગ નિયમોનું અનુપાલન કરવા, કંપનીએ શેર ટ્રાન્સફર કરવાની સત્તાઓ કંપનીના રજિસ્ટ્રાર અને શેર ટ્રાન્સફર એજન્ટને સોંપી છે. પ્રાપ્ત થયેલી તમામ શેર ટ્રાન્સફર અંગે કંપનીના શેર ટ્રાન્સફર એજન્ટ દ્વારા કાર્યવાહી કરવામાં આવે છે અને કંપનીને પખવાડિક અહેવાલ રજૂ કરવામાં આવે છે કે જે સમયાંતરે નિયામક મંડળ સમક્ષ રજૂ કરવામાં આવે છે.

એક લાયકાત ધરાવતા વ્યાવસાયિક કંપની સચિવે, NSDL અને CDSLમાં કુલ દાખલ કરવામાં આવેલી મૂડી અને કુલ બહાર પાડેલી તેમજ લિસ્ટેડ મૂડીનો સિલકમેળ કરવા માટે શેર મૂડી સિલકમેળ ઓડિટ (Reconciliation of Share Capital Audit) હાથ ધર્યું હતું. આ ઓડિટ એ હકીકતનું સમર્થન કરે છે કે કુલ બહાર પાડેલી/ભરપાઈ થયેલી મૂડી, ભૌતિક સ્વરૂપે રહેલા કુલ શેરની સંખ્યા અને ડિમેટ સ્વરૂપે રહેલા કુલ શેરની સંખ્યા (NSDL અને CDSL સાથે ધારણ કરેલા)ના એકંદર સરવાળા જેટલી છે. સેબી (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિક્વાયરમેન્ટ્સ) રેગ્યુલેશન્સ, ૨૦૧૫ના નિયમ ૪૦ (૯) મુજબ કંપની દ્વારા શેર ટ્રાન્સફરની ઔપચારિકતાઓનું યોગ્ય પાલન કરવા માટે વ્યાવસાયિક કંપની સચિવ દ્વારા અર્ધ વાર્ષિક ધોરણે પ્રમાણપત્રો આપવામાં આવ્યા છે.

**કોર્પોરેટ ગવર્નન્સ ઉપરનો અહેવાલ :**

સેબી લિસ્ટીંગ રેગ્યુલેશન્સ, ૨૦૧૫ના નિયમ ૨૭(૨) મુજબ કંપની કોર્પોરેટ ગવર્નન્સ ઉપરના ત્રિમાસિક અહેવાલો નિયમિતપણે નિયત સમયગાળામાં સ્ટોક એક્ષ્ચેન્જને રજૂ કરે છે.

**શેરહોલ્ડીંગની તરેહ :**

૩૧મી માર્ચ, ૨૦૨૩ના કંપનીના ઇક્વિટી શેરહોલ્ડીંગની તરેહ નીચે મુજબ છે:

કક્ષા	શેરની સંખ્યા	કુલ શેરના ટકા
ગુજરાત સરકાર	૨૩,૫૩,૨૦,૦૦૦	૭૪.૦૦
મ્યુચ્યુઅલ ફંડો	૨૩,૫૨,૧૭૭	૦.૭૪
નાણાકીય સંસ્થાઓ/બેંકો	૫૧૪	૦.૦૦
વીમા કંપનીઓ, વિદેશી સંસ્થાકીય રોકાણકારો	૧,૫૦,૦૯,૯૦૭	૪.૭૩
વ્યક્તિઓ, હિન્દુ અવિભક્ત કુટુંબો, એનઆરઆઈઝ, ટ્રસ્ટો, નિગમિત સંસ્થાઓ	૬,૫૩,૧૭,૪૦૨	૨૦.૫૩
<b>કુલ</b>	<b>૩૧,૮૦,૦૦,૦૦૦</b>	<b>૧૦૦.૦૦</b>

**તા.૩૧મી માર્ચ, ૨૦૨૩ના રોજ શેરહોલ્ડીંગની વહેંચણી**

દાર્શનિક મૂલ્યના ધારણ કરેલ શેર (₹ માં)	શેરહોલ્ડરો		શેરની સંખ્યા
	શેરહોલ્ડરોની સંખ્યા	ધારણ કરેલ શેરની સંખ્યા	કુલ શેરના %
(૧)	(૨)	(૩)	(૪)
૫૦૦ સુધી	૧૧૧૯૩૫	૧,૨૬,૯૮,૧૭૮	૩.૯૯
૫૦૧ - ૧૦૦૦	૮૦૫૦	૬૫,૮૨,૭૦૦	૨.૦૭
૧૦૦૧ - ૨૦૦૦	૪૧૨૩	૬૩,૭૦,૩૬૦	૨.૦૦
૨૦૦૧ - ૩૦૦૦	૧૩૨૯	૩૪,૪૮,૫૯૪	૧.૦૮
૩૦૦૧ - ૪૦૦૦	૬૯૧	૨૪,૯૫,૦૮૩	૦.૭૮
૪૦૦૧ - ૫૦૦૦	૫૯૦	૨૮,૦૬,૧૬૪	૦.૮૯
૫૦૦૧ - ૧૦૦૦૦	૮૬૧	૬૪,૬૭,૦૭૪	૨.૦૪
૧૦૦૦૧ - ૫૦૦૦૦	૬૧૮	૧,૨૬,૭૫,૭૫૦	૩.૯૯
૫૦૦૦૧ - ૧૦૦૦૦૦	૬૮	૪૫,૭૪,૫૪૪	૧.૪૪
૧૦૦૦૦૧ અને વધુ	૭૩	૨૫,૯૮,૮૧,૫૫૩	૮૧.૭૨
<b>કુલ</b>	<b>૧૨૮૩૩૮</b>	<b>૩૧,૮૦,૦૦,૦૦૦</b>	<b>૧૦૦.૦૦</b>

લિસ્ટીંગ રેગ્યુલેશન્સના નિયમ ૩૧ મુજબ કંપનીએ શેરહોલ્ડીંગની તરેહ ત્રિમાસિક ધોરણે એનએસઈ અને બીએસઈ સાથે નિયત સમયમાં ફાઇલ કરેલ છે.

**શેરનું ડીમટીરીયલાયઝેશન**

સેબીએ જાહેર કર્યા મુજબ ઇક્વિટી શેરના ફરજિયાત ડીમટીરીયલાયઝેશનના પરિણામે ૩૧-૦૩-૨૦૨૩ના રોજ જાહેર જનતાને ઓફર કરવામાં આવેલી ઇક્વિટી શેર મૂડીના લગભગ ૯૯.૮૭ ટકા ડીમેટ સ્વરૂપે છે. પ્રયોજકોના ઇક્વિટી શેર પણ ડીમેટ સ્વરૂપે છે.

વિગત	ઇક્વિટી શેરની સંખ્યા	શેર મૂડીની ટકાવારી
એનએસડીએલ (NSDL)	૫,૦૩,૦૯,૩૬૫	૧૫.૮૨
સીડીએસએલ (CSDL)	૨૬,૭૨,૭૭,૫૫૧	૮૪.૦૫
ભૌતિક (જાહેર જનતા)	૪,૧૩,૦૮૪	૦.૧૩
<b>કુલ</b>	<b>૩૧,૮૦,૦૦,૦૦૦</b>	<b>૧૦૦.૦૦</b>

બાકી રહેલા જીડીઆરસ્/એડીઆરસ્/વોરન્ટ્સ અથવા અન્ય રૂપાંતરિત થઈ શકે તેવા ખત, રૂપાંતરણ તારીખ અને ઇકિવટી ઉપર તેની સંભવિત અસર :

કંપનીએ આ પૈકી કોઈ ખત બહાર પાડ્યા નથી.

### પ્લાન્ટના સ્થળો

લિગ્નાઈટ યોજનાઓ	ઉમરસર રાજપારડી માતાનો મઢ તડકેશ્વર સુરખા	જિ. કચ્છ જિ. ભરૂચ જિ. કચ્છ જિ. સુરત જિ. ભાવનગર
નવી લિગ્નાઈટ યોજના		
કોલસા યોજનાઓ	બુરાપહાર બૈતરની પશ્ચિમ	જિ. સુંદરગઢ, ઓડિશા જિ. અંગુલ, ઓડિશા
ફ્લોરસ્પાર યોજના	કડીપાણી	જિ. વડોદરા
બૃહદાતુ યોજના	અંબાજી	જિ. બનાસકાંઠા
બોક્સાઈટ યોજનાઓ	ગઢશીશા મેવાસા	જિ. કચ્છ જિ. દેવભૂમિ દ્વારકા
મેંગેનીઝ યોજના	શિવરાજપુર	જિ. પંચમહાલ
થર્મલ ઊર્જા યોજના	નાની છેર	જિ.કચ્છ
પવનચક્કી ઊર્જા યોજનાઓ	માલિયા ગોરસર જોડીયા બાડા વરવાળા ભાણવડ રોજમાલ	જિ. રાજકોટ જિ. પોરબંદર જિ. જામનગર જિ. કચ્છ જિ. જામનગર જિ. જામનગર જિ. ભાવનગર, અમરેલી અને રાજકોટ
સૌર ઊર્જા યોજના	પાનાન્દ્રો	જિ. કચ્છ

### પત્રવ્યવહારનું સરનામું :

શેરહોલ્ડરોએ તેમના પત્રો કંપની સચિવને ઉદ્દેશી અને કંપનીની રજિસ્ટર્ડ ઓફિસના નીચે દર્શાવેલ સરનામે મોકલવા :

### ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ

ખનિજ ભવન, ૧૩૨ ફ્લૂ રીંગ રોડ, યુનિવર્સિટી મેદાન પાસે, વસ્ત્રાપુર, અમદાવાદ-૩૮૦ ૦૫૨

ટેલિફોન : (૦૭૯)૨૭૯૧ ૩૫૦૧/૩૨૦૦

ઈ-મેઈલ : cosec@gmdcltd.com

વેબસાઈટ : www.gmdcltd.com

### કોર્પોરેટ ગવર્નન્સ ઉપરનું અનુપાલન પ્રમાણપત્ર

૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતાં વર્ષ માટે સમયાંતરે સુધારેલ સેબી (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિક્વાયરમેન્ટ્સ) રેગ્યુલેશન્સ, ૨૦૧૫ ('લિસ્ટીંગ રેગ્યુલેશન્સ')ના નિયમ ૧૭ થી ૨૭ અને નિયમ ૪૬(૨)ના કલોઝ(બી) થી (આઈ) અને પરિશિષ્ટ-પના ફકરા સી અને ડીમાં નિયત કરેલ કોર્પોરેટ ગવર્નન્સની શરતોનું અનુપાલન કર્યા અંગેનું વૈધાનિક ઓડિટરો મેસર્સ જે.એન.ગુમા એન્ડ કું. એલએલપી, ચાર્ટર્ડ એકાઉન્ટન્ટ્સ પાસેથી મળેલ પ્રમાણપત્ર કોર્પોરેટ ગવર્નન્સ અહેવાલના 'પરિશિષ્ટ-૭(સી)'માં જોડવામાં આવ્યું છે અને તે વાર્ષિક અહેવાલનો ભાગ બને છે.

### જાગરૂક તંત્ર (Vigil mechanism)/વ્હીસલ બ્લોઅર નીતિ:

કંપની પાસે દગો અને ગેરવહીવટના કિસ્સાઓ, જો કોઈ હોય તો, તે અંગે પગલાં ભરવા માટે, જાગરૂક તંત્ર/વ્હીસલ બ્લોઅર નીતિ છે. કંપની એક સરકારી કંપની હોવાથી સરકારના જાગરૂક તંત્ર હેઠળ પહેલેથી જ આવરી લેવાઈ છે. તે લાગતા વળગતા સાથે વ્યવહાર કરવામાં કડક ગુપ્તતા જળવાય તેની ખાતરી રાખે છે. તે એની પણ ખાતરી રાખે છે કે કોઈ વ્યક્તિએ ઉમળકાથી કોઈ ચિંતા વ્યક્ત કરી હોય તો તેની સામે કોઈ ભેદભાવયુક્ત વર્તન ન રાખવામાં આવે. જાગરૂક તંત્રનું સંચાલન કંપનીના માનવ સંસાધન વિભાગ દ્વારા કરવામાં આવે છે. વ્હીસલ બ્લોઅરનો ભોગ ન લેવાય તે માટે રક્ષણની પૂરતી જોગવાઈ પણ નીતિમાં છે. તેમાં ઓડિટ સમિતિના અધ્યક્ષનો સીધો સંપર્ક થઈ શકે તેવી જોગવાઈ પણ છે. કંપનીની વેબસાઈટ www.gmdcltd.com ઉપર નીતિ ઉપલબ્ધ છે.

### પેટા કંપનીઓ :

કંપનીને એવી કોઈ મહત્વની પેટા કંપની નથી કે જેનું ચોખ્ખું મૂલ્ય તરતના અગાઉના હિસાબી વર્ષના હોલ્ડીંગ કંપનીના એકત્રિત ચોખ્ખા મૂલ્યના ૨૦ ટકા કરતા વધી જાય અથવા ગયા નાણાકીય વર્ષમાં કંપનીની એકત્રિત આવકના ૨૦ ટકા કરતા વધુ આવક પેદા કરી હોય. તદ્દનુસાર, મહત્વની પેટા કંપની માટે કોઈ નીતિ ઘડવામાં આવી નથી.



## પરિશિષ્ટ-૭(એ)

## કંપનીના નિયામકો અને વરિષ્ઠ વહીવટી કર્મચારીગણ દ્વારા આચારસંહિતાના

## અનુપાલન અંગેનો એકરાર :

કંપનીએ કોર્પોરેટ ગવર્નન્સ સંબંધી લિસ્ટીંગ રેગ્યુલેશન્સની જોગવાઈઓ મુજબ નિયામકો અને વરિષ્ઠ વહીવટી કર્મચારીગણ માટેની આચારસંહિતા અપનાવી છે. નિયામકો અને વરિષ્ઠ વહીવટી કર્મચારીગણ દ્વારા પુષ્ટિ કરવામાં આવી છે કે નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન ઉક્ત આચારસંહિતાનું અનુપાલન કરવામાં આવ્યું છે.

તારીખ: ૧લી ઓગસ્ટ, ૨૦૨૩

સ્થળ: અમદાવાદ

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.

વહીવટી નિયામક

## પરિશિષ્ટ-૭(બી)

## નિયામકોની બિન-ગેરલાયકાત અંગેનું પ્રમાણપત્ર

[સેબી (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિજવાયરમેન્ટ્સ રેગ્યુલેશન્સ, ૨૦૧૫)ના નિયમ ૩૪ (૩) અને પરિશિષ્ટ પના ફકરા-Cના પેટા કલોઝ (૧૦)

(૧) અનુસાર]

પ્રતિ,

સભ્યો

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ

(CIN: L14100GJ1963SGC001206)

ખનિજ ભવન, ગુજરાત યુનિવર્સિટી મેદાન પાસે, ૧૩૨ ફૂટ રીંગ રોડ,

વસ્ત્રાપુર, અમદાવાદ, ગુજરાત-૩૮૦ ૦૫૨, ભારત.

સિક્યોરિટીઝ એક્ષચેન્જ બોર્ડ ઓફ ઈન્ડિયા (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિજવાયરમેન્ટ્સ) રેગ્યુલેશન્સ, ૨૦૧૫ના નિયમ ૩૪ (૩) અને પરિશિષ્ટ પના ફકરા-Cના પેટા કલોઝ (૧૦)(૧) સાથે વાંચતા તે મુજબનું પ્રમાણપત્ર આપવાના હેતુથી ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ કે જે CIN: L14100GJ1963SGC001206 ધરાવે છે અને ખનિજ ભવન, ગુજરાત યુનિવર્સિટી મેદાન પાસે, ૧૩૨ ફૂટ રીંગ રોડ, વસ્ત્રાપુર, અમદાવાદ, ગુજરાત-૩૮૦ ૦૫૨, ભારત ખાતે રજિસ્ટર્ડ ઓફિસ ધરાવે છે (જેનો હવે પછી 'કંપની' તરીકે નિર્દેશ થશે), તેના નિયામકો પાસેથી મળેલ અને કંપનીએ અમારી સમક્ષ રજૂ કરેલ સંલગ્ન રજિસ્ટરો, રેકર્ડ્સ, પત્રો, રિટર્ન અને પ્રક્ટીકરણ અમે તપાસ્યા છે.

અમારા મતે અને અમારી ઉત્તમ માહિતી અને જરૂરી જણાય તે ચકાસણી (નિયામકોના ઓળખ નંબર (DIN)ની [www.mca.gov.in](http://www.mca.gov.in) પોર્ટલ (Portal) ઉપર સ્થિતિ (status) (સહિત) અને કંપની અને તેના અધિકારીઓ દ્વારા આપવામાં આવેલા ખુલાસાઓ મુજબ, અમે આથી પ્રમાણિત કરીએ છીએ કે કંપનીના મંડળના નીચે દર્શાવેલ કોઈપણ નિયામકો ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા નાણાકીય વર્ષ માટે કંપનીઓના નિયામકો તરીકે નિમણૂક થવા માટે અથવા ચાલુ રહેવા માટે સિક્યોરિટીઝ એન્ડ એક્ષચેન્જ બોર્ડ ઓફ ઈન્ડિયા, કંપની બાબતોના મંત્રાલય અથવા આવા અન્ય કોઈ કાયદાકીય સત્તાવાળા દ્વારા પ્રતિબંધિત અથવા ગેરલાયક થયા નથી.

અનુ. નં.	નિયામકશ્રીનું નામ	નિયામકનો ઓળખ નંબર (DIN)	કંપનીમાં નિમણૂકની તારીખ
૧	શ્રી કમલ દયાણી, આઈ.એ.એસ.	૦૫૩૫૧૭૭૪	૦૮/૦૨/૨૦૨૩
૨	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	૦૬૭૧૭૯૩૭	૧૪/૦૬/૨૦૨૧
૩	શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ.	૦૩૪૬૧૯૦૯	૧૮/૦૬/૨૦૧૫
૪	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ.	૦૬૮૦૩૦૧૫	૧૪/૦૨/૨૦૨૩
૫	શ્રીમતી ગૌરી કુમાર, આઈ.એ.એસ. (નિવૃત્ત)	૦૧૫૮૫૯૯૯	૦૭/૦૬/૨૦૧૯
૬	શ્રી નીતિન ચંદ્રશંકર શુક્લ	૦૦૦૪૧૪૩૩	૧૪/૧૦/૨૦૧૪
૭	શ્રી સત્યનારાયણ બનવારીલાલ ડાંગાયચ	૦૧૫૭૨૭૫૪	૧૪/૧૦/૨૦૧૪
૮	પ્રોફેસર શૈલેષ ગાંધી	૦૨૬૮૫૩૮૫	૦૩/૧૨/૨૦૧૫

મંડળના દરેક નિયામકની નિમણૂક / ચાલુ રહેવા માટેની લાયકાતની ખાતરી કરવી એ જવાબદારી કંપનીના વહીવટી છે. અમારી જવાબદારી અમારી ચકાસણીના આધારે આ બાબત ઉપર અભિપ્રાય વ્યક્ત કરવાની છે. આ પ્રમાણપત્ર કંપનીની ભાવિ સફળતા અથવા કંપનીએ તેના કામકાજનું સંચાલન કેટલી કાર્યક્ષમતાથી કે અસરકારતાથી કર્યું છે તે અંગે ખાતરી આપતું નથી.

વિવેક જે. વખારીયા એન્ડ કું. વતી

વ્યાવસાયિક કંપની સેક્ટરીઝ

સીએસ વિવેક વખારીયા

માલિક (Proprietor)

FCS નં. : ૧૧૮૫૧, C.P. નં. : ૧૮૧૫૬

UDIN: FO11851E000869906

PR: 1733/2022

સ્થળ: અમદાવાદ

તારીખ: ૧લી ઓગસ્ટ, ૨૦૨૩

## પરિશિષ્ટ-૭(સી)

# કોર્પોરેટ ગવર્નન્સ અનુપાલન પ્રમાણપત્ર

અધિકૃત મૂડી ₹ ૧,૫૦,૦૦,૦૦,૦૦૦/-  
ભરપાઈ થયેલી મૂડી: ₹ ૬૩,૬૦,૦૦,૦૦૦/-

પ્રતિ,  
સભ્યો

### ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ

(CIN: L14100GJ1963SGC001206)

ખનિજ ભવન, ગુજરાત યુનિવર્સિટી મેદાન પાસે, ૧૩૨ ફૂટ રીંગ રોડ,  
વસ્ત્રાપુર, અમદાવાદ, ગુજરાત-૩૮૦ ૦૫૨, ભારત.

અમે ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે કંપનીના નિયામકો પાસેથી મળેલ, સિક્યોરીટીઝ એન્ડ એક્ષચેન્જ બોર્ડ ઓફ ઇન્ડિયા (લિસ્ટીંગ ઓબ્લીગેશન્સ એન્ડ ડિસ્ક્લોઝર રિફવાયરમેન્ટ્સ) રેગ્યુલેશન્સ, ૨૦૧૫ (એક્ટરે સેબી લિસ્ટીંગ રેગ્યુલેશન્સ, ૨૦૧૫ તરીકે દર્શાવાતું)ના નિયમો ૧૭ થી ૨૭ અને નિયમ ૪૬ના પેટા નિયમ (૨) ના કલોઝ (બી) થી (આઈ) અને પરિશિષ્ટ-૫ના ફક્કા સી અને ડીમાં નિયત કરેલ સંલગ્ન રજિસ્ટરો, રેકર્ડ, પત્રકો, રિટર્ન અને પ્રક્ટીકરણ સાથે ('કંપની') દ્વારા કોર્પોરેટ ગવર્નન્સની શરતોનું અનુપાલન ચકાસ્યું છે.

કોર્પોરેટ ગવર્નન્સની શરતોનું અનુપાલન કરવાની જવાબદારી કંપનીના વહીવટની છે. અમારી તપાસ (examination), સેબી લિસ્ટીંગ રેગ્યુલેશન્સ, ૨૦૧૫માં નિયત કરેલ કોર્પોરેટ ગવર્નન્સની શરતોનું અનુપાલન સુનિશ્ચિત કરવા માટે કંપની દ્વારા અપનાવવામાં આવેલી કાર્યપદ્ધતિ અને તેના અમલીકરણ સુધી સીમિત હતી. તે કંપનીના નાણાકીય પત્રકો ઉપરનું ઓડિટ કે વ્યક્ત કરેલો અભિપ્રાય નથી.

અમારા મતે અને અમારી ઉત્તમ માહિતી અને અમને આપવામાં આવેલા ખુલાસા અનુસાર અને કંપનીના નિયામકો અને વહીવટે કરેલ રજૂઆતોના આધારે અમે પ્રમાણિત કરીએ છીએ કે કંપનીએ સેબી લિસ્ટીંગ રેગ્યુલેશન્સ, ૨૦૧૫માં નિયત કરેલ કોર્પોરેટ ગવર્નન્સની શરતોનું અનુપાલન કર્યું છે.

અમે જણાવીએ છીએ કે કંપનીએ નિભાવેલ અને સ્ટેકહોલ્ડરો સાથેના સંબંધોની સમિતિ સમક્ષ રજૂ કરેલ રેકર્ડ મુજબ ૩૧મી માર્ચ, ૨૦૨૩ના રોજ કંપની સામે એક માસથી પડતર રહેલી રોકાણકારની કોઈ ફરિયાદ ન હતી.

અમે વધુમાં જણાવીએ છીએ કે આપું અનુપાલન કંપનીની ભાવિ સફરતા અંગે અથવા કંપનીએ તેના કામકાજનું સંચાલન કેટલી કાર્યક્ષમતા કે અસરકરતાથી કર્યું છે તે અંગે ખાતરી આપતું નથી.

સ્થળ: અમદાવાદ

તારીખ: ૧૯મી જૂન, ૨૦૨૩

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UDIN: 23400438BGTPQI3051

## પરિશિષ્ટ-૮

# વ્યવસ્થાપન સંબંધી ચર્ચા અને વિશ્લેષણ અહેવાલ 2022-23

2022-23

### આર્થિક વિહંગાવલોકન

રશિયા યુક્રેન સંઘર્ષ, જીવન નિર્વાહ ખર્ચની કટોકટી અને ચીનમાં મંદી દ્વારા આકાર પામેલા પડકારોથી વૈશ્વિક અર્થતંત્ર દબાઈ રહ્યું છે. 2023માં વૈશ્વિક અર્થતંત્ર વૃદ્ધિ ધીમી પડીને 2.9% થવાની આગાહી કરવામાં આવી છે. વૈશ્વિક અર્થવ્યવસ્થા ત્રીજા ભાગથી વધુ સંકુચિત થશે, જ્યારે સૌથી મોટી અર્થવ્યવસ્થાઓ યુનાઈટેડ સ્ટેટ્સ, યુરોપિયન યુનિયન અને ચીન- સ્થગિત થવાનું ચાલુ રાખશે. 2023 ઘણાં લોકો માટે, 2023માં મંદી જેવો આભાસ થશે.

ભારતીય અર્થતંત્ર રોગચાળાનો સામનો કર્યા બાદ આગળ વધ્યું હોય તેવું લાગે છે, નાણાકીય વર્ષ 2023માં ઘણાં રાષ્ટ્રો કરતા આગળ સંપૂર્ણ પુનરુત્થાન પામી અને નાણાકીય વર્ષ 2023માં રોગચાળા-પૂર્વેના વૃદ્ધિપાથ ઉપર ચઢવાની સ્થિતિમાં તે મૂકાયું છે.

તીવ્ર વૈશ્વિક મથામણ અને કડક સ્થાનિક નાણાકીય સ્થિતિ હોવા છતાં, જો ભારત પાસે હજુ પણ નોંધપાત્ર વૃદ્ધિની અપેક્ષા રાખવામાં આવતી હોય—અને તે પણ પાયાની અસરના લાભ વિના—અર્થતંત્રના વિકાસના ચાલકોની પુનઃપ્રાપ્તિ, નવીકરણ અને પુનર્જીવિત કરવાની ક્ષમતા તે ભારતની અંતર્ગત આર્થિક સ્થિતિસ્થાપકતાનું પ્રતિબિંબ છે.

ખાનગી વપરાશમાં પુનઃવૃદ્ધિ જેવી ઘણી હકારાત્મક બાબતો છે જેણે ઉત્પાદન પ્રવૃત્તિ, મૂડી ખર્ચ (Capex) ને વેગ આપ્યો છે. લગભગ સાર્વત્રિક રસીકરણનો આવરી લીધેલ વિસ્તાર જે લોકોને સંપર્ક આધારિત સેવાઓ જેવી કે રેસ્ટોરાં, હોટલ, ખરીદીના મોલ અને સિનેમા ઘરો, પર ખર્ચ કરવા સક્ષમ બનાવે છે. કંપનીઓના સરવૈયામાં સંગીનતા આવી છે, સારી રીતે મૂડીકૃત જાહેર ક્ષેત્રની બેંકો દ્વારા ધિરાણ પુરવઠો વધારવા અને માઈક્રો, નાના અને મધ્યમ ઉદ્યોગો (MSME) ક્ષેત્રમાં ધિરાણ પુરવઠાની વૃદ્ધિ કરવા તૈયાર છે.

કાળા સમુદ્રના અનાજના સોદા પછી તાજેતરમાં હળવા થવા છતાં, યુક્રેન- રશિયા સંઘર્ષે વિશ્વના બજારોમાં ખાદ્યપદાર્થોમાં ભાવમાં વધારો કર્યો છે, જેણે વિશ્વભરમાં ઓછી આવક ધરાવતા પરિવારો માટે અને ખાસ કરીને ઓછી આવક ધરાવતા દેશોમાં ગંભીર મુશ્કેલી ઊભી કરી છે. ચીને તેની શૂન્ય કોવિડ નીતિ હેઠળ વારંવાર લોકડાઉન કરીને અર્થતંત્ર પર અસર કરી છે. વધુમાં, સ્થાવર મિલકત કે જે ચીનમાં આર્થિક પ્રવૃત્તિના લગભગ પાંચમા ભાગનું પ્રતિનિધિત્વ કરે છે, તે ઝડપથી નબળી પડી રહી છે.

વધતા ભાવનું દબાણ વાસ્તવિક આવકોને દબાવી અને મેક્રો (Macro) આર્થિક સ્થિરતાને નબળી પાડીને વર્તમાન અને ભાવિ સમૃદ્ધિ માટે ગંભીર ખતરો ઊભો કરે છે. સમગ્ર વિશ્વની કેન્દ્રિય બેંકો હવે ભાવ સ્થિરતા પુનઃસ્થાપિત કરવા ઉપર ધ્યાન કેન્દ્રિત કરી રહી છે, અને કડક થવાની ગતિને ઝડપથી વેગ આપ્યો છે.

યુદ્ધમાંથી ઉદભવતા ઊર્જા પુરવઠાનું ભૌગોલિક રાજકીય પુનઃસંરેખણ વ્યાપક અને કાયમી છે. યુરોપ માટે 2022નો શિયાળો પડકારરૂપ હતો, પરંતુ 2023નો શિયાળો વધુ ખરાબ રહેવાની શક્યતા છે.

ઘણા ઉભરતા બજારો માટે યુ.એસ. ડોલરની મજબૂતાઈ ઉત્તેજક થઈ રહી છે, તેના કારણે, નાણાકીય સ્થિતિ તંગ થઈ રહી છે અને આચાતી માલની પડતરમાં વધારો થઈ રહ્યો છે. 2020ના દાયકાની શરૂઆતથી ડોલર તેના સર્વોચ્ચ સ્તરે હતો અને તે હજુ પણ ઊંચો રહેવાનો ચાલુ છે. ઓછી-આવકવાળા ઘણા દેશો દેવાની તંગ પરિસ્થિતિમાં અથવા તેની નજીક છે. સાર્વભૌમ દેવાની કટોકટીના મોજાને ટાળવા માટે સમયની જરૂરિયાત છે કે જુઓના સામાન્ય માળખા દ્વારા દેવાના પુનર્ગઠન તરફ વ્યવસ્થિત રીતે આગળ વધે સમય સાર રહેશે.

### વિશ્વનું આર્થિક ઉત્પાદન

નાણાકીય ક્ષેત્રની ઉથલપાથલ, ઊંચો કુગાવો, રશિયા-યુક્રેનની અવ્યવસ્થાની ચાલુ અસરો અને ત્રણ વર્ષના કોવિડના રાજને લીધે ભાવિ ચિત્ર અનિશ્ચિત રહે છે.

2022માં 3.0% ઉપર સ્થિર થાય તે પહેલાં 2023માં વૃદ્ધિ ઘટીને 2.2% થવાની આધારરેખા (baseline) આગાહી છે. 2023માં વિકસિત અર્થતંત્રો ખાસ કરીને 1.3% સુધીની વૃદ્ધિમાં મંદી આવે એવું થવાની અપેક્ષા છે. વૈકલ્પિક રીતે અદ્યતન અર્થવ્યવસ્થાની વૃદ્ધિ 1% થી નીચે રહી, વૈશ્વિક વૃદ્ધિ 2023માં લગભગ 2.4% સુધી ઘટી શકે.

ચીજવસ્તુઓના નીચા ભાવને પગલે, બેઝલાઈનમાં વૈશ્વિક હેડલાઈન કુગાવો 2022માં 1.9% થી ઘટીને 2023માં 0.0% થવાની તૈયારીમાં છે. અંતર્ગત (Core) કુગાવો વધુ ધીમેથી ઘટવાની શક્યતા છે.

મોટા ભાગના કિસ્સાઓમાં કુગાવો 2022 પહેલાં લક્ષ્ય પર પાછો ફરે તેવી શક્યતા નથી. વ્યાજનો કુદરતી દર નાણાકીય અને રાજકોષીય નીતિ બંને માટે મહત્વપૂર્ણ રહેશે કારણકે તે નાણાકીય નીતિના વલણને માપવા માટેનું એક સંદર્ભ સ્તર છે અને જાહેર દેવાના ટકાઉપણાનું મુખ્ય નિર્ણાયક છે. ઘણા મોટા અદ્યતન અને ઉભરતા બજાર અર્થતંત્રોમાં વ્યાજના કુદરતી દરની ઉત્ક્રાંતિનું બારીકાઈથી નિયંત્રણ કરવું જોઈએ. કોવિડ-19 દરમિયાન સમગ્ર વિશ્વમાં જીડીપી (GDP) ગુણોત્તર તરીકે જાહેર દેવું વધી ગયું છે. અને તે ઊંચું રહેવાની ધારણા છે. આ દેવાથી જીડીપીનો ગુણોત્તર ઘટાડવા માટે વિવિધ અભિગમોની અસરકારકતાની નજીકથી તપાસ કરવાની જરૂર પડશે.

પુરવઠા-સાંકળ વિક્ષેપ અને વધતા ભૌગોલિક રાજકીય તણાવથી ભૌગોલિક અર્થતંત્રના વિભાજનના જોખમો અન સંભવિત લાભો અને ખર્ચમાં થયેલા વધારાને નીતિની ચર્ચાના કેન્દ્રમાં લાવી દીધા છે. વિભાજન કેવી રીતે વિદેશી પ્રત્યક્ષ રોકાણ (FDI)ની ભૂગોળની પુનઃરચના આપી શકે છે અને તે વૈશ્વિક અર્થતંત્રને કેવી રીતે અસર કરી શકે છે તેના ઉપર ધ્યાન આપવાની જરૂર છે.

## વૈશ્વિક ખાણિકામનું દૃશ્ય

જેમ જેમ વૈશ્વિક અર્થતંત્ર કાર્બન-મુક્ત ભવિષ્ય માટેનો માર્ગ નક્કી કરે છે, ત્યારે સૌથી મહત્વપૂર્ણ વિચારણા એ છે કે શું ખાણિકામ અને ધાતુ કંપનીઓ વિન્ટરબાઈન, સોલર પેનલ્સ અને ઇલેક્ટ્રિક વાહનો માટે જરૂરી સામગ્રીના વધતા જતા જથ્થા પૂરો પાડવા સક્ષમ હશે જે નેટ-શૂન્ય વિશ્વના સંક્રમણમાં મુખ્ય ભૂમિકાઓ ભજવશે.

આંતરરાષ્ટ્રીય ઊર્જા એજન્સી (IEA) અનુસાર ૨ અંશ સેન્ટીગ્રેડથી નીચે તાપમાનમાં વધારો કરવાના પેરીસ કરારના લક્ષ્ય સુધી પહોંચવા માટે, ૨૦૪૦ સુધીમાં ચોખ્ખી ઊર્જા ટેકનોલોજી માટે ખર્ચની જરૂરિયાતો ચાર ગણી થઈ જશે. IEAનો વધુમાં અભિપ્રાય છે કે વધુ ઝડપ સંક્રમણ-૨૦૫૦ સુધીમાં વૈશ્વિક સ્તરે નેટ-શૂન્ય પર પહોંચવા માટે-૨૦૪૦માં આજની સરખામણીમાં છ ગણી વધુ ખર્ચ સામગ્રીની જરૂર પડશે.

હજુ ફેસલો થવાનો બાકી છે ત્યારે, જે અધિકારીઓ ખાણિકામ અને ધાતુ ઉત્પાદન પ્રવૃત્તિઓની શ્રેણીનું જેમાં સ્ટીલથી કોલસાથી લિથિયમ સમાવેશ થાય છે તેનું પ્રતિનિધિત્વ કરે છે, તે આ માંગના અંદાજોને પહોંચી મળવા આ ક્ષેત્ર સક્ષમ હોવાનો વિશ્વાસ ધરાવે છે. ખાણિકામ અને ધાતુઓના અધિકારીઓ વિશ્વાસ શા માટે ધરાવે છે તેનું કારણ એ છે કે તેઓ કાર્બન-મુક્તની ચોજનાઓને વિકાસની તક તરીકે માને છે, અને માત્ર ધંધો કરવા માટેના ખર્ચ નહીં. આગામી પાંચ વર્ષોમાં કામગીરીના કાર્બન પદ્ધતિને ટેકનોલોજી રોકાણો દ્વારા પરિવર્તન કરવાની ચોક્કસ તક છે.

ખાણિકામ અને ધાતુ ઉદ્યોગ માટે, આ અસાધારણ પડકાર છે. કાર્બન-મુક્ત તરફ રૂપાંતર કરવા તેણે ઉત્પાદન ઝડપથી વધારી વૈશ્વિક કારોબારને જરૂરી સામગ્રીનો પુરવઠો પૂરો પાડવો જ જોઈએ. પોતાની કામગીરીની પુનઃરચના તેઓએ કાર્બન ઓછો વપરાય એ રીતે કરવી જોઈએ. તેમ છતાં તેણે પર્યાવરણને નુકસાન પહોંચાડવા સિવાય જ આપું કરવું જોઈએ. ઉદ્યોગને વધુ ટકાઉ માર્ગ આગળ વધવા માર્ગદર્શન આપવાની જવાબદારી રહેલી છે અને શંકાસ્પદ પ્રેક્ષકોને સમજાવવું કે તે ટકાઉ શૈલીમાં કરવામાં આવી રહ્યું છે.

## ભારતીય અર્થતંત્ર

૨૦૨૩-૨૪માં ભારતમાં ૬.૦-૬.૮% વૃદ્ધિ જોવાશે એવું અનુમાન છે, જે વૈશ્વિક આર્થિક અને રાજકીય પ્રગતિના માર્ગ ઉપર આધારિત છે. ૨૦૨૨-૨૩ના આર્થિક સર્વેક્ષણે નાણાકીય વર્ષ ૨૪ માટે વાસ્તવિક દ્રષ્ટિએ ૬.૫% આધારરેખા(baseline) કુલ ઘરેલું ઉત્પાદન (GDP) વૃદ્ધિનો અંદાજ મૂક્યો છે.

આશાવાદી વૃદ્ધિની આગાહીઓ સંખ્યાબંધ હકારાત્મક બાબતો જેવી કે ખાનગી વપરાશમાં પુનઃવૃદ્ધિએ ઉત્પાદન પ્રવૃત્તિને વેગ આપ્યો છે. ઊંચો મૂડીખર્ચ, લગભગ સાર્વત્રિક રસીકરણનો આવરી લીધેલ વિસ્તાર જે લોકોને સંપર્ક આધારિત સેવાઓ જેવી કે રેસ્ટોરાં, હોટલ, ખરીદીના મોલ અને સિનેમા ઘરો તેમજ અગ્રણી બાંધકામના સ્થળોએ કામ કરવા માટે સ્થળાંતરિત કામદારોનું શહેરોમાં પરત ફરવાથી મકાનોના બજારના સ્ટોકમાં નોંધપાત્ર ઘટાડો, કંપનીઓના સરવૈયામાં સંગીનતા, સારી રીતે મૂડીકૃત જાહેર ક્ષેત્રની બેંકો દ્વારા ધિરાણ પુરવઠો વધારવો, માઇક્રો, નાના અને મધ્યમ ઉદ્યોગો (MSME) ક્ષેત્રમાં ધિરાણ જેવી મુખ્ય બાબતો માંથી ઉદ્ભવે છે.

કોવિડ-૧૯ના ત્રણ આંચકા, રશિયા-યુક્રેન સંઘર્ષ અને ફેડરલ રિઝર્વની આગેવાની હેઠળની અર્થવ્યવસ્થાઓમાં કેન્દ્રીય બેંકોએ કુગાવાને અંકુશમાં લેવામાં માટે સુમેળભર્યા નીતિ દર વધારા સાથે પ્રતિસાદ- જેને પરિણામે યુ.એસ. ડોલરમાં મૂલ્યવૃદ્ધિ અને ચોખ્ખી આયાત કરતી અર્થવ્યવસ્થાઓમાં ચાલુ ખાતાની ખાધ (CAD) ને ધ્યાનમાં લઈ વિશ્વભરની એજન્સીઓએ નાણાકીય વર્ષ ૨૩માં ૬.૫-૭.૦%ની વૃદ્ધિ સાથે ભારતને સૌથી ઝડપથી વિકસતી મુખ્ય અર્થવ્યવસ્થા તરીકે અનુમાન લગાવ્યું છે.

આર્થિક સર્વેક્ષણ ૨૦૨૨-૨૩ જે સંસદમાં રજૂ કરવામાં આવ્યું હતું તે નાણાકીય વર્ષ ૨૪ માં વાસ્તવિક દ્રષ્ટિએ ૬.૫%નો આધારરેખા GDP વૃદ્ધિ અંદાજે છે. આ પ્રક્ષેપણ વ્યાપક રીતે વિશ્વબંધ, ઇન્ટરનેશનલ મોનેટરી ફંડ અને એશિયન ડેવલપમેન્ટ બેંક જેવી બહુપક્ષીય એજન્સી અને ભારતીય રિઝર્વ બેંક દ્વારા સ્થાનિક રીતે પૂરા પાડવામાં આવેલ અંદાજો સાથે તુલનાત્મક છે.

ઉત્સાહપૂર્ણ જોરદાર ધિરાણ વિતરણ સાથે નાણાકીય વર્ષ ૨૪માં ઝડપી વૃદ્ધિ થવાની ધારણા છે, અને કંપની અને બેંકિંગ ક્ષેત્રોના સરવૈયામાં સંગીનતા સાથે ભારતમાં મૂડી રોકાણ ચક્ર શરૂ થવાની ધારણા છે. વધુમાં, જાહેર ડિજિટલ પ્લેટફોર્મનું વિસ્તરણ અને સદંતર ખુદા અને નવા પગલાં જેવા કે પીએમ ગતિ શક્તિ, રાષ્ટ્રીય પરિવહન નીતિ અને ઉત્પાદન વધારવા માટે ઉત્પાદન-સંલગ્ન પ્રોત્સાહન ચોજનાઓથી આર્થિક વૃદ્ધિને વધુ ટેકો મળશે.

ભારતના વિકાસના દ્રષ્ટિકોણમાં તેણે એ ચીનમાં કોવિડ-૧૯ના વર્તમાન ઉછાળાથી બાકીના વિશ્વ માટે મર્યાદિત આરોગ્ય અને આર્થિક પતનમાંથી ઉદ્ભવે છે, અને તેથી પુરવઠા સાંકળનું સામાન્યકરણ ચાલુ રહ્યું. આ ઉપરાંત, કુગાવાના ઘડકાથી ચીનની અર્થવ્યવસ્થાનું ફરી ખુલવું એ ન તો નોંધપાત્ર કે સાતત્યપૂર્ણ હતું. મુખ્ય અદ્યતન અર્થવ્યવસ્થાઓમાં (AEs) મંદીની વૃત્તિઓ હોવાનું બહાર આવતા નાણાકીય સપ્તાહની સમાપ્તિ અને ભારતમાં ૬% થી નીચા સ્થિર સ્થાનિક કુગાવા વચ્ચે ભારતમાં મૂડી પ્રવાહ પાછો વળ્યો, સાથે જ માનવીય લાગણીઓમાં સુધારો અને ખાનગી ક્ષેત્રના રોકાણોને વધુ પ્રોત્સાહને હકારાત્મક દ્રષ્ટિકોણમાં નોંધપાત્ર ફાળો આપ્યો છે.

## કોલસા ક્ષેત્રનો પરિપેક્ષ્ય

ભારત સરકારના કોલસા મંત્રાલય દ્વારા નાણાકીય વર્ષ ૨૦૨૩-૨૪ માટે આત્મનિર્ભર ભારતને હાંસલ કરવાના લક્ષ્ય સાથે કોલસા ક્ષેત્રમાં ઉત્પાદન, કાર્યક્ષમતા, ટકાઉપણું, નવી તકનીકો વિગેરેમાં વધારો કરીને એક કાર્ય ચોજનાની કલ્પના કરવામાં આવી છે.

કાર્ય ચોજના મહત્વકાંક્ષી, સારી રીતે ઘડવામાં આવેલી માર્ગ-નક્શીવાળી જે કોલસા પૃથક્કરણવિદ્યા, ખાનગી રોકાણ, આંતરમાળખાકીય ચોજનાઓ, ખાણોમાં સલામતી, કોલસા માટે તાંત્રિક ઘડકો અને કોલસા ક્ષેત્રમાં ટકાઉપણું જેવા વિવિધ ક્ષેત્રોને આવરી લે છે.

કોલસા પૃથક્કરણવિદ્યા હેઠળ, મંત્રાલયે નાણાકીય વર્ષ ૨૦૨૩-૨૪ માટે ૧,૦૧૨ મિલિયન ટનના કુલ કોલસા ઉત્પાદનના લક્ષ્યને અંતિમ સ્વરૂપ આપ્યું છે. તે કોલસાના ઉત્પાદન અને કાર્યક્ષમતા વધારવા વિવિધ પગલાં, જેવા કે કોલ ઇન્ડિયા લિમિટેડ (CIL)ની ખાણો/ ભૂમિખંડોના સંચાલન માટે માઈનિંગ ડેવલપર્સ ફ્રમ ઓપરેટર્સ (MDO), દેશમાં કોર્કીંગ કોલસાની ઉપલબ્ધતા વધારવા માટે કોર્કીંગ કોલસાની વ્યૂહરચના ઘડવી અને આમ આચારમાં ઘટાડો કરવો અને ઊર્જા અને બિન-ઊર્જા બંનેના કોલસાના ગ્રાહકો માટે તૃતીય પક્ષ કોલસા સેમ્પલિંગ એજન્સીઓને સૂચિબદ્ધ કરવા, લઈ રહ્યું છે.

ખાનગી રોકાણના સંદર્ભમાં, નાણાકીય વર્ષ ૨૦૨૩-૨૪ માટે મૂડી ખર્ચ અને અસ્કયામતો મુદ્દીકરણનો લક્ષ્યાંક અંદાજે અનુક્રમે ₹ ૨૧,૦૩૦ કરોડ અને ₹ ૫૦,૧૧૮.૬૧ કરોડનો મૂકવામાં આવ્યો છે. નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન, મંત્રાલયે કુલ ૨૩ કોલસાની ખાણો માટે હસ્તાક્ષર કર્યા હતા, જેમાં કુલ ટોચની કક્ષાની ક્ષમતા (PRC) વાર્ષિક ૩૩.૨૨૪ મીલીયન ટન અને આ ખાણોમાંથી PRC (ટોચની કક્ષાની ક્ષમતા)એ ગણતરી કરતાં) ₹ ૪,૭૦૦.૮૦ કરોડની વાર્ષિક આવક થવાની ધારણા છે.

રેલ્વે મંત્રાલય સાથે પરમર્શમાં, કોલસા મંત્રાલય કોલસાના સ્થળાંતર માટે મહત્વપૂર્ણ એવી નવી રેલ્વે લાઈન ચોજનાઓ પર બારીકાઈથી નજર રાખી રહ્યું છે અને નેશનલ મોનિટરિંગ ઓફ નેશનલ પાર્થપલાઈન (NMP) પર કોલસા ક્ષેત્રનું નક્શા- આલેખન અને NMP માટે ડેશ બોર્ડનો ઉપયોગ હાથ ધરે છે. કોલસા પુરવઠા શુંખલામાં પરિવહન એક નિર્ણાયક ઘટક છે, તેથી કોલસા મંત્રાલયે કોલસા પરિવહન માટે અસરકારક અને પર્યાવરણને અનુકૂળ કોલસા પરિવહન નીતિ/ચોજના અપનાવી છે.

CIL અને સિંગરેની કોલીઅરીઝ કંપની લિમિટેડ (SCCL)ની સંખ્યાબંધ ખાણોમાં, ખાણકામ પૂર્ણ થઈ ગયેલા વિસ્તારોમાં પર્યાવરણીય સંતુલન પુનઃસ્થાપિત કરવા માટે ઓક્ટોબર, 2022માં કોલસા મંત્રાલય દ્વારા જારી કરાયેલ માર્ગદર્શિકા અનુસાર (વર્ષ 2006 પહેલા બંધ/ત્યજી દેવાયેલી/ ચાલુ ન રખાયેલ ખાણો વૈજ્ઞાનિક રીતે બંધ કરવી) ખાણ બંધ કરવાની પ્રવૃત્તિઓ શરૂ થશે.

કોલસાની કંપનીઓ માટે ડિજિટલાઇઝેશન અને ટેકનોલોજી માર્ગ- નક્શીના અમલીકરણ પેટા-પદ્ધતિઓના એકીકરણ, નવી ટેકનોલોજીનો ઉપયોગ (ડ્રોન, રિમોટ સેન્સિંગ), અને કાર્યક્ષમતા, સલામતી અને પર્યાવરણને પ્રોત્સાહન આપવા માટે વિસ્કોટ-મુક્ત કોલસા ખાણકામ માટે ટૂંક સમયમાં નિયંત્રણ માળખું પરિપત્રિત કરવામાં આવશે. સ્વચ્છ કોલસાની ટેકનોલોજીનો સમાવેશ કરવા તરફ કોલસાથી હાઇડ્રોજન, કોલસા અને લિગ્નાઇટનું ગેસમાં રૂપાંતર, CBM/CMM, વિગેરે જેવી વિવિધ પહેલ હાથ ધરવામાં આવી રહી છે.

કોલસાના ઉત્પાદનને પર્યાવરણીય સંરક્ષણ, સંસાધન સંરક્ષણ, સમાજની સંભાળ અને આપણા જંગલો અને જૈવવિવિધતાને બચાવવાના પગલાં સાથે સાથે આગળ વધારવાની જરૂર છે. હરિયાણા પહેલ, ઈકો-પાર્ક/ખાણ પ્રવાસનનો વિકાસ, ખાણના પાણી/ઓવરબર્ડન (OB) નો લાભદાયક ઉપયોગ અને ઊર્જા-કાર્યક્રમના પગલાં કોલસા મંત્રાલય દ્વારા ઓળખવામાં આવેલી કેટલીક મુખ્ય ટકાઉ પ્રવૃત્તિઓ છે.

## ઉદ્યોગનું માળખું અને વિકાસ

### કોલસો

કોલસો એ ભારતમાં સૌથી મહત્વપૂર્ણ અને વિપુલ પ્રમાણમાં અસ્મિભૂત ઇંધણ છે. તે દેશની ઊર્જાની જરૂરિયાતના ૫૫% હિસ્સો ધરાવે છે. દેશનો ઔદ્યોગિક વારસો સ્પેશી કોલસા પર બાંધવામાં આવ્યો હતો.

છેલ્લા ચાર દાયકામાં ભારતમાં વાણિજ્યિક પ્રાથમિક ઊર્જાનો વપરાશ લગભગ ૭૦૦% વધ્યો છે. હાલમાં ભારતમાં પ્રાથમિક ઊર્જાનો માથાદીઠ વ્યાપારી વાર્ષિક વપરાશ લગભગ ૩૫૦ કિલોગ્રામ ઓઈલ સમકક્ષ (Kgoe) છે. વધતી જતી વસ્તી, વિસ્તરતી અર્થવ્યવસ્થા અને તેની શોધ દ્વારા સંચાલિત જીવનની ગુણવત્તામાં સુધારાની શોધ દ્વારા પ્રેરિત, ભારતમાં ઊર્જાનો વપરાશ વધવાની અપેક્ષા છે. કોલસોએ ભારતના ઊર્જા પરિદ્રશ્યના કેન્દ્ર મંચ પર કબજો કરવાનું ચાલુ રાખશે એવું અપેક્ષિત છે.

જીયોલોજિકલ સર્વે ઓફ ઇન્ડિયા (GSI), સેન્ટ્રલ માર્બલ પ્લાનિંગ એન્ડ ડિઝાઇન ઇન્સ્ટીટ્યુટ લિમિટેડ (CMPDI), SCCL અને મિનરલ એક્સપ્લોરેશન કોર્પોરેશન લિમિટેડ (MECL), વિગેરે દ્વારા ૧૨૦૦ મીટરની મહત્તમ ઊંડાઈ સુધી કરવામાં આવેલા સંશોધનોના પરિણામે, GSI દ્વારા પ્રકાશિત થયેલ કોલસાના સ્ટોક મુજબ ૦૧.૦૪.૨૦૨૨ના રોજ દેશની અંદાજિત સંચિત કોલસા અનામત (સંપદા) ૩,૬૧,૪૧૧ મિલિયન ટન (MT) છે. ૨૭ મુખ્ય કોલસાના ક્ષેત્રોમાં ફેલાયેલા કઠણ (Hard) કોલસાની થાપણો છે જે મુખ્યત્વે ભારતના પૂર્વ અને દક્ષિણ-મધ્ય ભાગો સુધી સીમિત છે.

રોકાણના સતત કાર્યક્રમ દ્વારા અને આધુનિક ટેકનોલોજીના ઉપયોગ પર વધુ ભાર મૂકવાથી ૨૦૨૧-૨૨માં કોલસાનું અખિલ ભારતીય ઉત્પાદન વધીને ૭૭૮.૨૧ મિલિયન ટન કરવામાં આવ્યું હતું. ૨૦૨૨-૨૩ દરમિયાન કોલસાનું અખિલ ભારતીય ઉત્પાદન ૧૪.૭૬%ની વૃદ્ધિ સાથે ૮૮૩.૦૮ મિલિયન ટન થયું હતું.

દેશની કુલ કોલસાની માંગમાંથી લગભગ ૨૦-૨૫% માંગ આયાતથી પૂરી થાય છે. કોલસાની આયાતમાં મુખ્યત્વે કોર્કિંગ કોલ અને ઉચ્ચક્ષણના (GCV) કોલસાનો સમાવેશ થાય છે, કારણ કે તેમનું સ્થાનિક ઉત્પાદન ક્યાં તો અનામત દુર્લભ હોવાથી અથવા બિન-ઉપલબ્ધતાને કારણે મર્યાદિત છે.

ઊર્જા ક્ષેત્ર આયાતી કોલસા આધારિત (ICB) ઊર્જા સંચયો માટે કોલસાની આયાત કરે છે, જ્યારે સ્થાનિક કોલસા આધારિત (DCB) ઊર્જા સંચયો તેનું સંમિશ્રણ કરવાના હેતુથી તેની આયાત કરે છે. વેપારી અને ઉદ્યોગ પણ વાણિજ્યિક અને પરિવહનના હેતુઓ માટે કોલસાની આયાત કરે છે, કારણકે કોલસો ખુદા સામાન્ય લાયસન્સ (OGL) હેઠળ છે.

### બોક્સાઇટ

બોક્સાઇટ અનામતની દ્રષ્ટિએ ભારત વૈશ્વિક સ્તરે આઠમા ક્રમે છે અને તેની પાસે ઉચ્ચ ગુણવત્તાની ધાતુશાસ્ત્રીય ગ્રેડ બોક્સાઇટ થાપણો ૫ અબજ ટન અનામતની નજીક છે.

બોક્સાઇટને ઓર (ore) છે જેમાંથી એલ્યુમિનિયમ ઉત્પન્ન થાય છે. એલ્યુમિનિયમ એક વ્યૂહાત્મક ધાતુ છે અને તે તમામ મુખ્ય ક્ષેત્રો જેવા કે મકાનો અને માળખાગત સુવિધાઓથી માંડીને એરોસ્પેસ, વિજળી વિતરણ અને વધુ માટે ખૂબ જ મહત્વપૂર્ણ છે, જે ભારતને વિશાળ અર્થવ્યવસ્થા બનાવવામાં મદદરૂપ થશે. એલ્યુમિનિયમ સૂચિત માળખાગત વિકાસ, ઊર્જા પ્રવાહન, ઉત્પાદન, પરિવહન અને સંરક્ષણ માટે અનિવાર્યપણે આવશ્યક છે. વધુમાં, પેરિસ કન્વેન્શન મુજબ, એલ્યુમિનિયમ એ એક નિર્ણાયક ધાતુ છે, જે નીચા કાર્બન પદચિન્હ હાંસલ કરવા અને નવીનીકરણીય ઊર્જા ઉત્પાદન માટે અનિવાર્યપણે જરૂરી છે.

ભારતમાં એલ્યુમિનિયમનો માથાદીઠ વપરાશ લગભગ ૨.૫ કિ.ગ્રા. જેટલો ઓછો છે, તેની સરખામણીએ વિશ્વની સરેરાશ ૧૧ કિ.ગ્રા. અને ચીનની ૨૪ કિ.ગ્રા., જ્યારે ઘણા વિકાસશીલ દેશોમાં પહેલેથી જ ૮ કિ.ગ્રા. સુધી પહોંચી ગઈ છે.

વિશ્વની સૌથી મોટી થાપણોમાંની એક ધરાવતું હોવા છતાં, ભારતના વિકાસને ઝડપી બનાવવા માટેની આ સંભવિત ચાવીરૂપ બોક્સાઇટની અવગણના કરવામાં આવી રહી છે, કારણ કે બોક્સાઇટ ખાણકામને હજુ પ્રાથમિકતા આપવાનું બાકી છે. વિપુલ પ્રમાણમાં બોક્સાઇટ થાપણો મોટાભાગે વણવપરાયેલ છે, દેશ દ્વારા આર્થિક વૃદ્ધિ અને વિકાસ માટે આ કુદરતી સંપત્તિનો લાભ લેવાનો બાકી છે.

ભારતની ૫ લાખ કરોડ યુ.એસ.ડોલરની દૂરદેશી દ્રષ્ટિવાળી અર્થવ્યવસ્થા સાથે, આત્મનિર્ભર ભારતની અને વિશાળ માળખાકીય યોજનાઓ માટે લેવામાં આવેલી પહેલ માટે સ્ટીલ, એલ્યુમિનિયમ, સિમેન્ટ, ઊર્જા અને અન્ય ખનિજ ઉત્પાદનો જેવી વસ્તુઓના જંગી વપરાશની જરૂર પડશે. આપણી સ્થાનિક એલ્યુમિનિયમની જરૂરિયાતને હાલના ૪ મિલિયન ટનથી વધારીને ૧૨ મિલિયન ટન કરવાની જરૂર છે, જે માટે બોક્સાઇટ ખાણકામમાં વર્તમાન ૨૪ મિલિયન ટનના સ્તરેની ઓછામાં ઓછા ૭૨ મિલિયન ટન સુધીનો વધારો કરવાની જરૂર પડશે.

ભારતે માત્ર બોક્સાઇટ ખાણોની હરાજી કરવાની જ નહીં, પણ તેની હાલની ખાણોની ક્ષમતામાં પણ વધારો કરવાની જરૂર છે. હાલના ખાણકામ ભાડાપટ્ટા વિસ્તારોમાંથી ઉત્પાદનમાં ઓછામાં ઓછો ૫૦% ખામી રહિત વધારો એ તાત્કાલિક નફાકારક ઉકેલ હોઈ શકે છે.

### લિગ્નાઇટ

ભારતમાં લિગ્નાઇટ અને કાળા (sub-bituminous) કોલસાની નોંધપાત્ર થાપણો છે. ભારતના તૃતીય તટપ્રદેશમાં અંદાજિત લિગ્નાઇટ કોલસો ૧,૫૮૮ મિલિયન ટન છે. લિગ્નાઇટ થાપણો મુખ્યત્વે દ્વીપકલ્પના દક્ષિણ અને પશ્ચિમી પ્રદેશોમાં મુખ્યત્વે તામીલનાડુ, પુડુચેરી, કેરળ, ગુજરાત, રાજસ્થાન અને જમ્મુ અને કાશ્મીરમાં વહેંચાયેલી છે. નોંધપાત્ર રીતે પરિપક્વ લિગ્નાઇટ જેવા કાળો કોલસો, ઉત્તર પૂર્વમાં મેઘાલય, આસામ, નાગાલેન્ડ, સિક્કિમ અને અરૂણાચલ પ્રદેશની આસપાસના ભાગમાં જોવા મળે છે.



વધતી જતી ઊર્જાની માંગને પૂરી પાડવા લિઝાઈટમાંથી કેરોજન અને સિંગાસ નજીકના ભવિષ્યમાં સ્વચ્છ લીલી ઊર્જા ટેકનોલોજી તરીકે ઉભરી રહ્યા છે.

ભારત લિઝાઈટ ઉત્પાદન: નાણાકીય વર્ષ: ચાલુ વર્ષમાં મે, ૨૦૨૩ સુધીમાં ૬.૭૨૦ મિલિયન ટન નોંધાયું હતું. આ અગાઉના એપ્રિલ, ૨૦૨૩ના ૩.૨૦૦ મિલિયન ટન કરતાં વધારો નોંધાયો છે. ભારત લિઝાઈટ ઉત્પાદન: નાણાકીય વર્ષ:નો ડેટા માસિક ધોરણે અદ્યતન કરવામાં આવે છે. એપ્રિલ, ૨૦૧૯ થી મે, ૨૦૨૩ સુધી ૫૦ અવલોકનો દ્વારા સરેરાશ ૧૯.૯૭૫ મિલિયન ટન થયું હતું. માર્ચ, ૨૦૨૨માં ૪૭.૩૭૦ મિલિયન ટનના સર્વકાલીન ઉચ્ચ સ્તરે અને એપ્રિલ ૨૦૨૦માં ૨.૩૫૧ મિલિયન ટનના વિક્રમજનક નિમ્ન સ્તરે પહોંચ્યો હતો.

નાણાકીય વર્ષ ૧૯ થી નાણાકીય વર્ષ ૨૩ દરમિયાન ભારતની કુલ લિઝાઈટ જરૂરિયાત ૪૫ થી ૫૦ મિલિયન ટનની આસપાસ રહી હતી. લિઝાઈટની માંગ થર્મલ ઊર્જા, કાપડ, સ્ટીલ, સિમેન્ટ અને અન્ય ઉદ્યોગોની માંગ દ્વારા પ્રેરિત મધ્યમ ગાળામાં સ્થિર રહેવાની ધારણા છે. તદુપરાંત, ભારત આયાતી કોલસા પર ખૂબ જ નિર્ભર છે. જે લિઝાઈટનો વિકલ્પ છે. કોલસાની આયાત પરની નિર્ભરતા ઘટાડવા માટે સરકાર સ્થાનિક સ્તરે લિઝાઈટ અને કોલસાની ખાણોના વિકાસ ઉપર ધ્યાન કેન્દ્રિત કરી રહી છે.

## સરકારની નીતિઓ

કોલસા મંત્રાલયે (૨૦૨૧-૨૨ થી ૨૦૨૫-૨૬) દરમિયાન ₹ ૨,૯૮૦ કરોડના અંદાજિત ખર્ચે 'કોલસા અને લિઝાઈટ સંશોધન યોજનાને' મંજૂરી આપી છે. આ યોજના દેશમાં કોલસાના સંસાધનોની શોધ કરશે અને તેનો અંદાજ કાઢશે, જેનાથી કોલસાના ખાણકામ માટેની યોજનાના વિગતવાર અહેવાલો તૈયાર કરવામાં મદદ મળશે. પ્રોત્સાહિત (Promotional) (પ્રાદેશિક) સંશોધન કરવા માટે ₹ ૧,૬૫૦ કરોડનો અને નોન-કોલ ઇન્ડિયા લિમિટેડ વિસ્તારોમાં વિગતવાર શાસ્ત્રકામ માટે ₹ ૧,૩૩૦ કરોડનો ખર્ચ પૂરો પાડશે.

કોલસા અને લિઝાઈટની સંશોધન યોજના, કોલસાની અનામતોના મૂલ્યાંકન કરવામાં, નવા કોલસાના ભૂમિખંડોની હરાજી કરવા અને સફળ બોલી બોલનાર પાસેથી ખર્ચની વસૂલાત કરવામાં નિર્ણાયક ભૂમિકા ભજવશે. તે બે તબક્કાઓની બનેલી રહેશે. ૧. પ્રોત્સાહિત (પ્રાદેશિક) સંશોધન કરવું અને ૨. નોન-કોલ ઇન્ડિયા લિમિટેડ ભૂમિખંડના વિગતવાર સંશોધન.

કોલસાની ગુણવત્તા માટે નવી કોલસા જોડાણ નીતિ, ઉત્તમ (UTTAM) (ખાણકામ કરેલ કોલસાનું ત્રીજા પક્ષકારના મૂલ્યાંકન દ્વારા પારદર્શકતા ખુદી કરવી), કોલસાની ગુણવત્તાનું નિયંત્રણ લાગુ કરી, વિપરીત હરાજી દ્વારા ઊર્જા સંચયને પૂરતા પ્રમાણમાં ઈંધણનો પુરવઠો સુનિશ્ચિત કરવા પહેલ કરવામાં આવી છે: તે ઇન્ટરનેટ દ્વારા (online) કોલસા નિકાલ પદ્ધતિ, કોલસા ફાળવણી નિયંત્રણ પદ્ધતિ (CAMS) અને કોલસાના વાણિજ્યિક ખાણકામની અંદર પણ જોશે.

COP26 (સીઓપી૨૬)માં નવા આબોહવા લક્ષ્યો અંગે માનનીય વડાપ્રધાનની જાહેરાત સાથે, ભારતે 'પંચામૃત વ્યૂહરચના' સાથે સ્વચ્છ ઊર્જા માટે તેની પ્રતિબદ્ધતાને મજબૂત કરવા તરફ એક મોટું પગલું ભર્યું છે. કોલસો આપણા દેશમાં વીજ ઉત્પાદન માટે અત્યારે પ્રાથમિક બળતણની ભૂમિકા ભજવવાનું ચાલુ રાખવાનો હોવાથી કોલસા મંત્રાલયે, પ્રતિબદ્ધતાને અનુરૂપ, એક વ્યાપક ટકાવ વિકાસ યોજના સાથે પહેલાથી જ આગળ વધ્યું છે. તેના ઝડપી અમલીકરણ માટેની કાર્યવાહી શરૂ થઈ ગઈ છે. કોલસાના ખાણકામમાં ટકાવ વિકાસ અને તેની પર્યાવરણીય અને સામાજિક અસરોની કાળજી લેવા પર મોટાભાગે ભાર મૂકવામાં આવી રહ્યો છે.

ફર્ટ માઈલ કનેક્ટીવિટી (એફએમસી) એ કોલસા કંપનીઓ દ્વારા પર્યાવરણીય પ્રદૂષણ ઘટાડવા માટેની બીજી મોટી પહેલ છે, જ્યાં કોલસો ભરવા માટે કોલસા નિયંત્રણ (Handling) સંચયોથી સાઈલો (silo) સુધી કન્વેયર બેલ્ટ દ્વારા પરિવહન, આ પ્રક્રિયા દ્વારા કોલસાની રસ્તા દ્વારા હિલચાલ દૂર થાય છે. એક મોટું પગલું લઈને, ૨૦૨૩-૨૪ સુધીમાં ₹ ૧૩,૦૦૦ કરોડથી વધુના રોકાણ સાથે આવી ૩૯ યોજનાઓ શરૂ કરવાનું આયોજન કરવામાં આવ્યું છે.

એ જ રીતે, સિન (syn) ગેસના ઉત્પાદન માટે સપાટી પરના કોલસાના ગેસમાં રૂપાંતરની યોજનાઓનું આયોજન કરવામાં આવ્યું છે, જેનો ઉપયોગ ક્યાં તો મિથેનોલ/ઇથેનોલ, યુરિયા અથવા પેટ્રોકેમિકલ્સના ઉત્પાદન માટે કરવામાં આવશે. પ્રમાણમાં ઓછા કાર્બન પદ્ધતિ અને પર્યાવરણીય પ્રદૂષણ સાથે લીલા કોલસા તરીકે સૂકા બળતણનો ઉપયોગ કરવા માટે આ એક આગળનો માર્ગ હશે. ખાણકામ અને કોલસા પરિવહન સાધનોમાં ડીઝલના વપરાશને બદલે એલએનજીનો ઉપયોગ પણ મોટા પાયે કરવાનું આયોજન છે. ટૂંક સમયમાં જ આ ટેકનોલોજીની નકલ (ઉપયોગ) પ્રથમ તબક્કામાં કોલસાના પરિવહનના ડમ્પરોમાં કાર્બન પદ્ધતિમાં નોંધપાત્ર રીતે ઘટાડો કરવા માટે કરવામાં આવશે.

## જીએમડીસીની કામગીરી

### લિઝાઈટ

જીએમડીસી એ ભારતમાં લિઝાઈટના પ્રથમ ક્રમાંકના વેપારી વિકેતા અને બીજા સૌથી મોટા ઉત્પાદક તરીકે વિશિષ્ટતા ધરાવે છે, જેમાં મહત્વપૂર્ણ ભૂમિકા ભજવી ગુજરાતના ઔદ્યોગિક વિકાસને વેગ આપે છે, ખાસ કરીને એમએસએમઈ(MSME) ક્ષેત્રના. ગુજરાત ઉચ્ચ કક્ષાના લિઝાઈટના ભંડારોથી સમૃદ્ધ છે. હાલમાં, જીએમડીસીની આવકમાં લિઝાઈટનો મોટો ફાળો છે અને અમે ભાવનગર, તડકેશ્વર અને રાજપારડી ખાતે (દક્ષિણ ગુજરાત), માતાનો મઢ અને ઉમરસર (કચ્છ) ખાતે તેનું ખાણકામ કરીએ છીએ.

અમે ગુજરાત રાજ્યમાં કાર્યરત ઔદ્યોગિક એકમોને માટે લિઝાઈટના નિર્ણાયક પુરવઠાકાર છીએ. અમારા ગ્રાહકોનું ફલક કાપડના, રસાયણો અને સિરામિક્સના મોટા ઉત્પાદનથી માંડી ખંડ સમયના ઈંટ ઉત્પાદકો સુધી વિસ્તરે છે. સંસ્થાઓ, જે પરંપરાગત રીતે મિશ્રિત બળતણનો ઉપયોગ કરે છે, તેમણે લિઝાઈટને તેનું ઓછું કેલરોફિક મૂલ્ય હોવા છતાં એક સારા વિકલ્પ તરીકે શોધી કાઢ્યું છે.

લિઝાઈટના સમયસર અને ખર્ચ-અસરકારક પુરવઠાના અમારા પ્રયત્નોથી, અમે સંસ્થાઓને કોલસાના પરિવહન ખર્ચ અને રાજ્યને કટોકટીભર્યા વિદેશી હૂંડિયામણો પ્રવાહ બચાવવા સક્ષમ બનાવીએ છીએ. આમ, કોલસાની આયાત પર નિર્ભરતા ઘટાડવામાં અને રાષ્ટ્રના ઉત્પાદનમાં આત્મનિર્ભરતા હાંસલ કરવામાં અત્યંત મદદરૂપ થાય છે.

અમે MSME ક્ષેત્રમાંથી લિઝાઈટની સતત વધતી માંગના સાક્ષી છીએ. વધતી માંગને પહોંચી વળવા માટે, અમે લિઝાઈટ ઉત્પાદન ક્ષમતાને વાર્ષિક ૮ મિલિયન ટન થી ૧૦ મિલિયન ટન સુધી વધારવા માટે પ્રયત્ન કરી રહ્યા છે. જીએમડીસી હાલમાં ગુજરાત ઉદ્યોગોની ઈંધણની જરૂરિયાતોને વ્યાપકપણે પૂરી કરી રહી છે, જે રાજ્યની લિઝાઈટની કુલ માંગના લગભગ ૨૫% છે. લિઝાઈટના વ્યવસાયને વધુ ગાઢ બનાવવા ઉત્પાદન ક્ષમતામાં વધારો કરીને સફર શરૂ કરી છે. અમે જમીન ઉપર ખુદી ખાણમાંથી લિઝાઈટના ઉત્પાદનને રાજ્યના બજારના ૩૦ થી ૩૫% સુધી વધારવાનું વિચારી રહ્યા છીએ.

વધુમાં, જીએમડીસી ૬ નવી લિઝાઈટ ખાણોને કાર્યરત કરવા માટે કામ કરી રહી છે. તે અમારા ઉત્પાદનને વિસ્તૃત કરવામાં મદદ કરશે, અમને વૃદ્ધિની ઊંચી ભ્રમણકક્ષામાં મૂકશે, બજારમાં સ્થિતિને મજબૂત અને વિસ્તૃત કરશે અને ખાણથી બજારની મૂલ્ય સાંકળ કબજે કરવાના લક્ષ્યની સિદ્ધિમાં નોંધપાત્ર યોગદાન આપશે.

આગામી લિઝાઈટ ખાણો ગુજરાતની ઉત્પાદન ક્ષમતા વધારવામાં, વીજળીના ખર્ચમાં ઘટાડો કરવામાં, લિઝાઈટના ભાવોમાં ઉછાળાનો લાભ લેવામાં પણ મદદ કરશે અને સ્વવપરાશના ઊર્જા સંચયો અને ગ્રાહકોને વધુ સારી રીતે સેવા આપી શકશે. આ સાથે, અમે ગુજરાતના બજારના લગભગ ૫૦% સુધી પહોંચવાની યોજના બનાવીએ છીએ. અમે નવા લિઝાઈટ ખાણકામ યોજનાઓનો ઝડપી વિકાસમાં મદદ કરવા માટે વૈશ્વિક સ્તરે પ્રતિષ્ઠિત સલાહકાર પેઢી, ડેલોઈટની પણ નિમણૂક કરી છે.

## બોક્સાઈટ

જીએમડીસી ગુજરાતમાં બોક્સાઈટ ખાણોમાં કામગીરી કરે છે. ભારતમાં લગભગ ૫ અબજ ટનની બોક્સાઈટની ૮મી સૌથી મોટી અનામત છે.

અમે પ્લાન્ટ અને નોન-પ્લાન્ટ ગ્રેડ બોક્સાઈટની મૂલ્ય વૃદ્ધિ દ્વારા બોક્સાઈટ અને અન્ય સંલગ્ન ઉદ્યોગોમાં વૈવિધ્યસભર ક્ષેત્રમાં નવા માર્ગો શોધી રહ્યા છીએ.

અમારા ઉત્પાદનના પોર્ટફોલિયોને વધુ વિસ્તૃત કરવા તરફ, અમે બોક્સાઈટના શુદ્ધિકરણ માટે ક્ષમતાઓ વિકસાવી રહ્યા છીએ. ₹ ૧૫ કરોડ અને ₹ ૪૫ કરોડ વચ્ચેના રોકાણ સાથે બે બોક્સાઈટ શુદ્ધિકરણ સંયંત્રો સ્થાપવાની અપેક્ષા છે.

અમારી કામગીરી કચ્છ તેમજ દેવભૂમિ દ્વારકાના જિલ્લાઓમાં આવેલી છે. ગુજરાતમાં બોક્સાઈટના થર (Deposits) ઝુમખા આકારના, નજીકના આસપાસના વિસ્તારમાં અસંખ્ય પોલાણોમાં આવેલા થરના બનેલા છે. અમે હાલમાં નવ બોક્સાઈટ થરમાં ખાણકામ કરી રહ્યા છીએ, જેમાંથી આઠ કચ્છમાં છે અને એક દેવભૂમિ દ્વારકામાં છે. પ્લાન્ટ- ગ્રેડ બોક્સાઈટ અને નોન- પ્લાન્ટ ગ્રેડ બોક્સાઈટની અનામત કચ્છમાં તેમજ દેવભૂમિ દ્વારકામાં પણ જોવા મળે છે.

નાણાકીય વર્ષ 2022-23માં, અમે કચ્છ જિલ્લામાં અમારી કાર્યરત ખાણો (ગઢશીશા ગ્રુપ ઓફ બોક્સાઈટ માર્ફલ્સ)માંથી ૧.૮૧ લાખ મે.ટન બોક્સાઈટનું ઉત્પાદન કર્યું હતું અને દેવભૂમિ દ્વારકા જિલ્લામાં અમારી મેવાસા બોક્સાઈટ ખાણોમાંથી ૧.૩૮ લાખ મે.ટન બોક્સાઈટનું ઉત્પાદન કર્યું હતું. નાણાકીય વર્ષ 23 દરમિયાન બોક્સાઈટનું વેચાણ 2.૫૬ લાખ મે.ટન હતું.

જીએમડીસી ખાતે, અમે એલ્યુમિનિયમની ઉપલબ્ધતા સુનિશ્ચિત કરવા માટે સંપૂર્ણપણે સજ્જ છીએ અને આ રીતે બોક્સાઈટની આયાત પર નિર્ભરતા ઘટાડવામાં મદદરૂપ થઈએ છીએ. રાષ્ટ્રને આત્મનિર્ભરતા તરફ દોરી આત્મનિર્ભર ભારતની કલ્પનાને સાકાર કરવામાં મદદ કરીએ છીએ.

## ઊર્જા ઉત્પાદન

જીએમડીસી ઊર્જા ક્ષેત્રમાં નોંધપાત્ર હાજરી ધરાવે છે. અમારા ઊર્જા વિભાગ પાસે થર્મલ ઊર્જા યોજનાઓ અને પુનઃપ્રાપ્ય વીજ ઉત્પાદન યોજનાઓનો, જેમાં પવન અને સૌર ઊર્જાનો સમાવેશ થાય છે, વૈવિધ્યસભર પોર્ટફોલિયો છે. નાણાકીય વર્ષ 2022-23માં કુલ ૧૧૪૨.૦૨ મિલિયન યુનિટ ઊર્જાનું ઉત્પાદન થયું હતું.

ઊર્જા ઉત્પાદન અમારા પોર્ટફોલિયોમાં શિરોલંબ (vertical) છે. પાનાન્દ્રો, માતાનો મઢ અને ઉમરસર ખાતે નજીકમાં આવેલી અમારી ખાણોમાંથી લિઝાઈટ તેના માટે લઈ જવામાં આવે છે.

## અકીમોટા થર્મલ પાવર સ્ટેશન (એટીપીએસ)

2022-23 માટે એટીપીએસનું ઉત્પાદન તેમજ પ્લાન્ટ લોડ ફેક્ટર (પીએલએફ) અનુક્રમે ૮૨ મિલિયન યુનિટ્સ અને પીએલએફ ૩૮% હતો. ઊર્જા સંયંત્રની કામગીરીમાં નોંધપાત્ર સુધારો જોવા મળ્યો છે. મેસર્સ એ ટી કીર્નેની પાવર સંયંત્રના સંદર્ભમાં સુમાહિતગાર નિર્ણય લેવા વ્યૂહાત્મક સલાહકાર તરીકે નિમવામાં આવ્યા છે.

## પવન ઊર્જા

જીએમડીસી પાસે હાલમાં 200.૯ મેગાવોટ ક્ષમતાની પવન ઊર્જા યોજનાઓ છે. અને તે ગુજરાતમાં વિવિધ સ્થળોએ સ્થિત છે. નાણાકીય વર્ષ 2022-23માં કુલ ૩૧૩ મિલિયન યુનિટ્સના ઉત્પાદન સાથે પવન ઊર્જા યોજનાએ ૧૮% નો CUF દર્શાવ્યો છે.

## સૌર ઊર્જા

જીએમડીસી પાસે ૫ મેગાવોટની સૌર ઊર્જા યોજના, પાનાન્દ્રો લિઝાઈટ યોજના ખાતે આવેલી છે. વર્ષ 2022-23માં ૧૬% સીયુએફ સાથે સૌર ઊર્જાનું ઉત્પાદન ૭.૦૨ મિલિયન યુનિટ થયું છે.

સ્કેલ (scale) અને ક્ષમતા ઉમેરવા તરફ, અમે વૈશ્વિક સ્તરે પ્રતિષ્ઠિત વ્યૂહાત્મક સલાહકાર અને યોજના વહીવટ સલાહકારોની શ્રેણી સાથે કામ કરવાની શરૂઆત કરી છે. વ્યૂહાત્મક નિર્ણયો લેવામાં અમારી મદદ કરવા માટે મેસર્સ એ ટી કીર્નેની વ્યૂહાત્મક પેટ્ટી લિઝાઈટ- આધારિત થર્મલ પાવર યોજનાની ક્ષમતાના ઉપયોગને સુધારવામાં અને અમારી આગળના એકીકરણની પહેલને વધુ સારી દિશા આપવા પહેલેથી જ નિમણૂક થઈ ગઈ છે.

ખૂબજ જરૂરી એવી પુનઃરચના માટેની કવાયત હાથ ધરવામાં આવી હતી, અને લેવામાં આવેલા મુખ્ય નિર્ણયોમાંના એકમાં થર્મલ સ્ટેશન ખાતેની પદ્ધતિને ઊંચી કક્ષાએ લઈ ખૂબ જ જરૂરી જવાનો અને સલાહકારની નિમણૂકનો સમાવેશ થાય છે. અમે થર્મલ ઊર્જા સંયંત્રની અમારી રોજિંદી ખોટ ઘટાડવાનો તેની દિશા બદલવાનો, તેના પ્રદર્શનમાં સુધારો કરવાનો અને તેને નફાકારક અસ્કયામત બનાવવાનો પ્રયત્ન કરી રહ્યા છીએ. વીજ ઉત્પાદન કાર્યક્ષમતાને લાગુ કરવામાં આવી છે.

પવન અને સૌર ઊર્જા ઉત્પાદનની લીલી પહેલ કરીને, અમે લીલી ઊર્જાના ઉત્પાદનને કારણે ૪,૨૧૪.૭૨ ટન CO<sub>2</sub> ઘટાડ્યું. વર્ષોના સમયગાળામાં, અમે ૪૩૦૩૧૮૪ મેગાવોટ આવર્સ (MWhr) લીલી ઊર્જા પેદા કરી છે.

## સંશોધન પ્રવૃત્તિઓ

જીએમડીસીએ ડ્રોન-આધારિત એરબોર્ન મેગ્નેટોમીટરનો ઉપયોગ કરવાનું શરૂ કર્યું છે જે મેગેરો તરીકે ઓળખાય છે જે અંબાજીમાં ખનિજની સંભાવના અને સંશોધન માટે ભૌગોલિક સર્વેક્ષણ માટે છે. અમે માનીએ છીએ કે ખનિજની શોધ અને સંશોધનની આ નવી ટેકનોલોજીથી ખાસ કરીને ડુંગરાણ અને દુર્ગમ વિસ્તારોમાં ભૌગોલિક સર્વેક્ષણો દરમિયાન ઘણો ફાયદો થઈ શકે છે. ખનિજ સંશોધન, ખાણકામ અને માળખાકીય સવલતોમાં હવાઈ માહિતી સહાય પદ્ધતિને ડ્રોન આગળના સ્તર પર લઈ જાય છે.

મેગેરો એ યુએવી-સક્ષમ ડ્રોન-આધારિત તકનીક છે જે કુલ ક્ષેત્ર સ્કેલર મેગ્નેટોમીટર સાથે (ભૂગર્ભ સ્તરથી 500-૮00 મીટર સુધીની છીછરી અને ઊંડી રહેલી વણખેડાયેલ ખનિજ થાપણોના નક્શા માટે બિન- કિરણોત્સર્ગી લેસર-પમ્પડ સીક્ઝિમ વરાળથી સજ્જ છે.

આ ડ્રોન-આધારિત ટેકનોલોજી ખનિજની શોધની વર્તમાન પદ્ધતિઓમાં નોંધપાત્ર પરિવર્તન લાવશે અને દેશમાં ખનિજની શોધને ખાસ કરીને લિથિયમ, તાંબુ, સોનું અને અન્ય મહત્વની ખનિજોની વણખેડેલ થાપણો, પુર્નજીવિત કરશે. ખનિજ થાપણો ઘણા દુર્ગમ વિસ્તારો, કઠોર પ્રદેશો, જંગલો, રણ, ખેતરની જમીનો, વગેરેમાં, હોય તેને માનવના ભૌતિક પ્રવેશ વિના ઝડપી અને વધુ સચોટ રીતે તેનું સ્થાન શોધી શકાશે.

તે ડ્રોન આધારિત ટેકનોલોજી હોવાથી પાસે જવાના રસ્તા બનાવવાની કે ખનિજની ઇકોલોજી(ecology) અને પર્યાવરણને ખલેલ પહોંચાડવાની જરૂર રહેશે નહીં. વધુમાં, સંભવિત વિસ્તારોની ખનિજ સંભાવના યોજના પરંપરાગત રીતે ૩-૪ વર્ષ જેટલો સમય લાગે છે, તે આ ટેકનોલોજીનો ઉપયોગ કરીને વધુ કાર્યક્ષમતા અને ચોકસાઈ સાથે, ૫-૬ મહિનામાં પૂર્ણ કરી શકાય છે.

વધુમાં, અમે અમારા બિન-લિગ્નાઈટ વ્યવસાયોને ઓછામાં ઓછા ૫૦% આવક પેદા કરવા સુધી વધારવાનું લક્ષ્ય રાખીએ છીએ. અન્ય કેટલીક ધાતુઓ કે જેનું આપણે અંબાજી નજીક સંશોધન અને ખાણકામ કરવાની યોજના બનાવી છે તે મેંગેનીઝ, તાંબુ, સીસુ અને જસત છે.

### નવા કોલસાના ભૂમિખંડો

ગુજરાત સરકાર માટે ઈંધણ સુરક્ષાનો પ્રશ્ન હતો. આ માટે આપણા સંશોધનોને આગોતરા (upstream) સુરક્ષિત કરવા માટે રાજ્યની માંગ હતી. નવેમ્બર-૨૦૨૨માં જીએમડીસી દ્વારા રચના કરવામાં આવેલી છ ટીમોએ ૩૮ કોલસાના ભૂમિખંડોનો અભ્યાસ કરવા ૭ રાજ્યની મુલાકાત લીધી હતી.

ભારત સરકારના કોલસા મંત્રાલય દ્વારા વાણિજ્યિક કોલસા ભૂમિખંડની તાજેતરમાં પૂર્ણ થયેલ હરાજીમાં આપણે ઓડિશામાં કોલસાની બે ખાણો માટે સૌથી વધુ બોલી લગાવનાર તરીકે ઉભરી આવ્યા હતા. આપણે ઓડિશાના ૫૪૮ મિલિયન ટન ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા સુંદરગઢ જિલ્લામાં બુરાપહાર ભૂમિખંડ અને ૧,૦૯૭ મિલિયન ટન ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા અંગુલ જિલ્લામાં બૈતરની (પશ્ચિમ) ભૂમિખંડની બોલી (Bid) જીતી હતી.

બે ભૂમિખંડમાંથી બૈતરની (પશ્ચિમ) ભૂમિખંડ (અંગુલ જિલ્લામાં) વધુ મોટો છે, જે ૧૩% વન આવરણ ધરાવે છે. અને ૧,૦૯૭ મિલિયન ટન કોલસાની અનામત ધરાવે છે, જેમાંથી ૪૬૮ મિલિયન ટનનું ખાણકામ ખુદા ખાડા (open pit) દ્વારા કરી શકાય છે. આ યોજનામાં ₹ ૪,૧૨૫ કરોડનો મૂડી ખર્ચ (capex) કરવાની જરૂર પડશે. સુંદરગઢ જિલ્લામાં બુરાપહાર ભૂમિખંડમાં ૩૩% વન આવરણ સાથે લગભગ ૫૪૮ મિલિયન ટનની અંદાજે કોલસાની અનામત ધરાવે છે. આ યોજનામાં ₹ ૯૫૦ કરોડના મૂડી ખર્ચની જરૂર પડશે.

આપણે આગામી ત્રણ વર્ષમાં આ ખાણોને ચાલુ કરવાનું યોજના કર્યું છે, આ માટે આગલા ૫-૭ વર્ષોમાં કદાચ ₹ ૫,૦૦૦ કરોડથી વધુ રોકાણ કરવાની જરૂર પડશે. આપણે આપણા સંસાધનો અને કુશળતાનો ઉપયોગ કરીને આ ભૂમિખંડોને સલામતી અને પર્યાવરણીય સ્થિરતાના ઉચ્ચ ધોરણોની ખાતરી રાખી તેમની સંપૂર્ણ સંભાવિતતામાં વિકસાવવા માટે પ્રતિબદ્ધ છીએ.

આ બે યોજનાઓ આપણી કરોડરૂઝ બનવાનો અંદાજ છે. જીએમડીસીનું ચોખ્ખું મૂલ્ય હાલમાં (૩૧મી માર્ચ, ૨૦૨૩ના રોજ) ₹ ૫,૭૫૯ કરોડ છે, જેમાં ૨૦૨૭-૨૮ સુધીમાં ચાર ગણો વધારો થશે. આમ, રાષ્ટ્રીય ઊર્જા મંગલને ઈંધણ મળશે અને આ ક્ષેત્રના અગ્રણી ખાણકામ ખેલાડી તરીકે આપણી પોતાની સ્થિતિને વધુ મજબૂત કરીશું.

### નવી સરદો

ઊર્જાના પુનઃપ્રાપ્ય સ્ત્રોતો માટે રાષ્ટ્રીય ઊર્જા જરૂરિયાતોનો ઉપયોગ કરવા પર વધુ ભાર મૂકવામાં આવ્યો છે. ભારત સૂર્યપ્રકાશ પુષ્કળ પ્રમાણમાં મેળવે છે અને તે અસરકારક રીતે નોંધપાત્ર પ્રમાણમાં સૌર ઊર્જા પેદા કરવા માટે ઉપયોગમાં લઈ શકાય છે.

સૌર પેનલનો મુખ્ય ઘટક સિલિકા છે. આ જીએમડીસીને મૂલ્યવર્ધનમાં પહેલ કરવા માટે મહત્વપૂર્ણ તક પૂરી પાડે છે. અમે સૌર પેનલ બનાવવા માટે સિલિકા રેતી અને અન્ય સંલગ્ન ઉદ્યોગોમાં વૈવિધ્યસભર ક્ષેત્રમાં માર્ગો શોધી રહ્યા છીએ.

સિમેન્ટ એ બીજું ક્ષેત્ર છે, જ્યાં આપણે મોટા લાભો મેળવવા માટે તૈયાર છીએ. જીએમડીસી પાસે સિમેન્ટ ગ્રેડના ચૂનાના પથ્થરનો વિશાળ જથ્થો કચ્છ જિલ્લામાં પાનાન્દ્રો વિસ્તરણ, ભારખંડ અને લખપત ખાતેના તેના ભૂમિખંડોમાં છે. ૨૦૨૦ થી ભારત સિમેન્ટ બજારના સૌથી વધુ ઉત્પાદન અને વપરાશ બંનેમાં વિશ્વમાં ૨જું સ્થાન ધરાવે છે. ભારતનું સિમેન્ટ ઉત્પાદન વધવાની ધારણા છે અને ભારતીય સિમેન્ટ કંપનીઓએ કમાણીમાં તંદુરસ્ત વૃદ્ધિ દર્શાવી છે અને કોવિડ-૧૯ માં સરકાર દ્વારા લોકડાઉન લાગુ કર્યા પછી બાંધકામ પ્રવૃત્તિઓ ફરી શરૂ થયા પાછળ ઉદ્યોગની માંગમાં વધારો થયો.

આગળના સંકલનના ભાગરૂપે અને ભવિષ્યમાં સિમેન્ટની માંગમાં વૃદ્ધિ થશે એમ વિચારતા, આપણે સિમેન્ટ ગ્રેડ ચૂનાના પથ્થરના ઉપયોગ માટે નવી તકોનું સંશોધન કરવાનું ચાલુ રાખીશું અને ક્ષમતાની વૃદ્ધિ, વૈકલ્પિક બજાર માળખાની ઓળખ, વૈવિધ્યીકરણની સંભાવનાઓ, મૂલ્યવર્ધન અને અન્ય તકો ઉપર પણ ધ્યાન કેન્દ્રિત કરીશું. સ્થાવર સંપત્તિમાં ઉચ્ચ સ્તરની પ્રવૃત્તિ ચાલી રહી છે અને સ્માર્ટ શહેરો અને શહેરી માળખાકીય સુવિધાઓ બનાવવા તરફ સરકારના ભાવિ દબાણને અમે ટેકો આપવા મક્કમ રીતે આગળ વધી રહ્યા છીએ.

ચૂનાના પથ્થરના વિશાળ સંસાધનો અને લિગ્નાઈટના સ્વરૂપમાં ઈંધણની સરળ ઉપલબ્ધતાને જોતાં, આપણે થોડા મોટા સિમેન્ટ ઉત્પાદકો સાથે ભાગીદારી કરવા માગીએ છીએ, જેમને આપણે ખાત્રીપૂર્વક પુરવઠો પૂરો પાડી શકીએ. આ તેમને જીએમડીસી જેવી સંસ્થા સાથે સ્થાનિક લાભ પ્રદાન કરશે કે જેની પાસે બળતણ અને ચૂનાના પથ્થર બંને સંસાધનો છે.

### નાણાકીય કામગીરી

જીએમડીસી શેરહોલ્ડરોના મૂલ્યમાં વધુ વૃદ્ધિ કરીને ગતિ જાળવી રાખવા માટે પ્રતિબદ્ધ છે અને નવીનતા, બજારમાં તેની હાજરીને વિસ્તૃત કરી, અને તમામ હિસ્સેદારો માટે લાંબા ગાળાના મૂલ્યનું સર્જન કરશે.

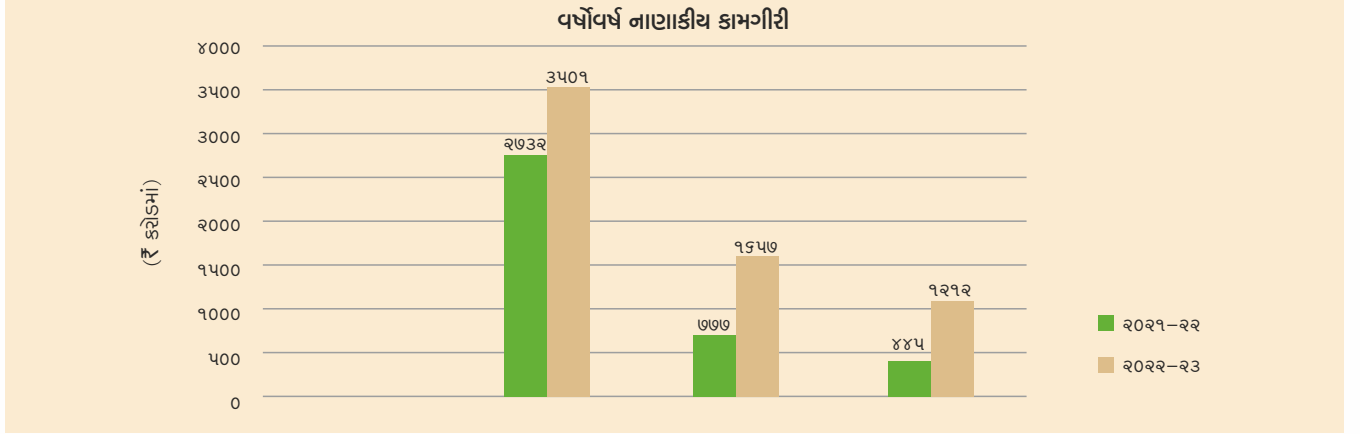
આપણે વિકાસની નવી ક્ષિતિજો અને શિખરો સર કરી રહ્યા છીએ. આપણી તાજેતરની નાણાકીય કામગીરીએ એક નવી ઊંચાઈ મેળવી છે – આપણી અત્યાર સુધીની સર્વોચ્ચ સિદ્ધિ. આપણે વૃદ્ધિની મજબૂત વ્યૂહરચનાઓને અમલમાં મૂકવાનું ચાલુ રાખીશું અને જેમ જેમ પરિવર્તનની યાત્રામાં આગળ વધતા જઈશું, આપણી સીમાઓને વિસ્તૃત કરીશું.

આપણે નાણાકીય વર્ષના ચોથા ત્રિમાસમાં અસાધારણ નાણાકીય કામગીરી હાંસલ કરી છે. આ નોંધપાત્ર સિદ્ધિ અમારી ટીમના સમર્પણ અને અતૂટ પ્રતિબદ્ધતા માટેની સાક્ષી પૂરે છે.

નીચેના કોષ્ટકમાં છેલ્લા ત્રણ નાણાકીય વર્ષો દરમિયાનની જીએમડીસીની નાણાકીય કામગીરી દર્શાવેલ છે:

(₹ કરોડમાં)

વિગત	2020-21	2021-22	2022-23
વેચાણ	૧,૩૪૩	૨,૭૩૨	૩,૫૦૧
કરવેરા અને નિર્ભળતા નુકસાન પહેલાનો નફો	૫૨	૭૭૭	૧,૬૫૭
કરવેરા પછીનો નફો	(૩૭)	૪૪૫	૧,૨૧૨
ડિવિડન્ડ (%)	૧૦.૦૦	૨૧૫.૦૦	૫૭૨.૫૦



	આવક	કરવેરા પહેલાનો નફો	કરવેરા પછીનો નફો
2021-22	૨,૭૩૨	૭૭૭	૪૪૫
2022-23	૩,૫૦૧	૧,૬૫૭	૧,૨૧૨

મુખ્ય નાણાકીય ગુણોત્તરોમાં ફેરફારની વિગત-તેના ખુલાસા સાથે જોવા માટે નાણાકીય પત્રકો ઉપરની નોંધ નં ૨.૪૯ જુઓ, જે આ નાણાકીય અહેવાલનો ભાગ બને છે.

### કામગીરીની વિશિષ્ટતાઓ

આપણી ભાવિ ચાત્રાના ભાગ રૂપે અમે વૈશ્વિક સ્તરે પ્રતિષ્ઠિત બોસ્ટન કન્સલ્ટિંગ ગ્રુપ (BCG) સાથે ભાગીદારી કરી છે જે એક અત્યંત મહત્વપૂર્ણ વ્યૂહાત્મક પરિવર્તન પહેલ હાથ ધરશે કે જે આપણી કામગીરીના તમામ ક્ષેત્રોને આવરી લેશે, નામ આપવામાં આવેલ છે પ્રોજેક્ટ શિખર.

પ્રોજેક્ટ શિખરના અમલીકરણ દ્વારા, અસાધારણ (breakout) વૃદ્ધિ હાંસલ કરવા અને આવકમાં અનેકગણો વધારો કરવા, કાર્યક્ષમતાના લાભોને ખુલા (unlock) કરવા, પોર્ટફોલિયોના વૈવિધ્યીકરણ દ્વારા આપણા વિકાસના ભાવિ સામે રક્ષણ મેળવવા સક્ષમ કરવા, ખાણ અને ખનિજ ક્ષેત્રમાં એક અખિલ- રાષ્ટ્રીય ખેલાડી બનવા, વિવિધ પ્રદેશોમાં રોજગારીનું સર્જન કરવા, પરંતુના રોજગારદાતા (employer) બનવા અને EDITDA ની ઉત્પત્તિ માટે શ્રેષ્ઠ- કક્ષાની કાર્યકારી કાર્યક્ષમતા હાંસલ કરવા અમે ઈચ્છીએ છીએ. પ્રોજેક્ટ શિખર સાથે, અમારી કામગીરીને વધુ ઊંચી કક્ષાએ લઈ જવા, અમે જે વર્ગો અને ક્ષેત્રોમાં કાર્યરત છીએ તેમાં સૌથી સક્ષમ ખેલાડી બનવા, અને વૈશ્વિક સ્તરે નીવડેલી (benchmarked) સંસ્થાઓની સમકક્ષ બનવાનું લક્ષ્ય રાખીએ છીએ.

લિગ્નાઈટ આધારિત થર્મલ ઊર્જા યોજના જે હમણાં સુધી તેની ક્ષમતાથી નીચે કાર્યરત હતી તેની ક્ષમતાના ઉપયોગમાં આપણને સુધારણા કરવા વ્યૂહાત્મક નિર્ણયો લેવામાં મદદરૂપ થવા વ્યૂહાત્મક પેઢી એ ટી કીર્નેની નિમણૂક કરવામાં આવી છે. આપણે રોજિંદા નુકસાનને ઘટાડવા, તેની દિશાબદલી, તેની કામગીરીમાં સુધારો લાવવા અને તેને એક નફાકારક અસ્ક્યામત બનાવવામાં સફળ થયા. ઊર્જા પેદાશમાં કાર્યક્ષમતાનું અમલીકરણ કર્યું છે.

સમાંતર રીતે, ડેલોઈટ આપણી નવી લિગ્નાઈટ ખાણકામ યોજનાના ઝડપી વિકાસ માટેની રીતો શોધી રહી છે.

લિગ્નાઈટ, થર્મલ ઊર્જા ઉત્પન્ન કરવાના મુખ્ય સ્ત્રોતોમાંનું એક છે, જે સલ્ફર અને પાચરાઈટ જેવા દૂષકો સાથે લાવે છે, જે પર્યાવરણને અસર કરે છે. આ દૂષકોને દૂર કરવા એ તકનીકી રીતે લિગ્નાઈટને ધોવા તરીકે ગણવામાં આવે છે, જે પ્રદૂષણનું પ્રમાણ ઘટાડશે. કંપની પાચરાઈટ અને સલ્ફર દૂર કરવાનું સંયંત્ર બનાવવાની તકો શોધી રહી છે, જે અદ્યતન ફાય ટેકનોલોજીનો ઉપયોગ કરશે. કંપની માને છે કે સ્કૂર્તિદાયક વિકાસ અને ટેકનોલોજી સંચાલિત પ્રગતિની જરૂરિયાત જેટલું જ પર્યાવરણ પણ મહત્વનું છે જેથી ભારતને લીલી(green) ઊર્જાનો દેશ બનાવવાની માનનીય વડાપ્રધાનશ્રીની દૂરદેશી દ્રષ્ટિને સાકાર કરી શકાય.

### જીએમડીસી માટે તકો અને પડકારો

#### તકો

જીએમડીસી વિશાળ યોજના મૂલ્યનો આધાર, તંદુરસ્ત નફાકારકતા, આરામદાયક ત્રણ આવણ સૂચકાંકો અને જબરદસ્ત પ્રવાહિતા ભોગવે છે. તદુપરાંત ગુજરાત સરકાર (GOG)ની બહુમતી માલિકી અમારી ખાણકામની કામગીરીમાં સરળતા પૂરી પાડે છે.

છ નવા ખાણકામ ભાડાપટ્ટાથી લિગ્નાઈટના ઉત્પાદનને વેગ મળવાની અપેક્ષા છે જે અમારી આવક વધારવામાં મદદ કરશે. આ ઉપરાંત, આંતરરાષ્ટ્રીય બજારમાં કોલસાના ભાવ ઐતિહાસિક ઊંચાઈને સ્પર્શવાના પરિણામે સ્થાનિક ઉદ્યોગમાં લિગ્નાઈટના ઇંધણની માંગમાં અનેક ગણો વધારો થયો છે.

આપણે કોલસાનું સંસોધન કરવાનું સાહસ કર્યું છે, અમારી કાર્યકારી ભૌગોલિક સીમાઓ દેશના પૂર્વાધ પ્રદેશો સુધી વિસ્તરી છે. આપણે હાલમાં ભારત સરકારના કોલસા મંત્રાલય દ્વારા તાજેતરમાં પૂર્ણ થયેલ વાણિજ્યિક કોલસા ભૂમિખંડની હરાજીમાં ઓડિશામાં બે કોલસાની ખાણો માટે સૌથી વધુ બોલી લગાવનાર તરીકે ઊભરી આવ્યા છીએ. આપણે ઓડિશાના સુંદરગઢ જિલ્લામાં ૫૪૮ મિલિયન ટન ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા, બુરાપહાર ભૂમિખંડ માટે અને અંગુલ જિલ્લામાં ૧,૦૯૭ મિલિયન ટન ભૂસ્તરશાસ્ત્રીય અનામત ધરાવતા બૈતરની (પશ્ચિમ) ભૂમિખંડ માટેની બોલીઓ જીતી હતી. વધુ ભૌગોલિક અને ઉત્પાદનના વૈવિધ્યીકરણ દ્વારા આપણે આપણી કામગીરીના પ્રમાણમાં જથ્થા-આધારિત વધારો જોઈ શકીએ છીએ.



આપણા આગામી લખપત પુનરાજપુર ખાણકામ, પાનાન્દ્રો વિસ્તરણ અને ભારખંડમાં ચૂનાના પથ્થરની વિશાળ અનામતો છે. આપણે સિમેન્ટ સંચયની સ્થાપના માટે ભારતભરની વિવિધ સિમેન્ટ કંપનીઓનો સંપર્ક કરી રહ્યા છીએ જ્યાં આપણે લાંબા ગાળાના ચૂનાના પથ્થરના પુરવઠાકાર બનીશું.

સિલિકા રેતી, બોલ કલે અને બેન્ડોનાઈટ જેવા ઓપરબર્ડન ખનિજોનું બજાર વધી રહ્યું હોવાથી અમને લાગે છે કે સંબંધિત ખનિજોના શુદ્ધિકરણ દ્વારા લાંબા ગાળાના પુરવઠાકાર બનવાની આપણી યોજનાથી, આવક, ગ્રાહક આધાર અને બજારના હિસ્સાની દ્રષ્ટિએ આપણને મોટો અવકાશ રહેશે.

### પડકારો

જીએમડીસીએ કોલસાની કામગીરી સંબંધિત જોખમોને ધ્યાનમાં લેવાની જરૂર પડશે જ્યાં તેની પાસે અગાઉનો કોઈ અનુભવ નથી. આ ઉપરાંત, આપણે ખાણકામની કામગીરી સાથે સંકળાયેલા નિયમનકારી જોખમો દ્વારા ખૂબ જ સખત માથાકૂટ, થર્મલ ઊર્જા સંચયોની કામગીરીમાં ઘટાડો કે જે એક્સ્ટર નફાકારકતા અને વળતર સૂચકાંકો સીમિત કરી રહ્યા છે અને આચારી કોલસાની સ્પર્ધાનો સામનો કરી રહ્યા છીએ.

ભારત જ્યારે હરિયાણા ભવિષ્ય તરફ ગતિ કરી રહ્યું છે ત્યારે કોલસા અને લિગ્નાઈટમાંથી ઊર્જાના વૈકલ્પિક કુદરતી સ્ત્રોતો દ્વારા ઉત્પન્ન થતી વિજળી તરફ મોટો ઝોક (shift) થયો છે.

આપણે આગામી બે વર્ષમાં એટલે કે (નાણાકીય વર્ષ ૨૪ અને નાણાકીય વર્ષ ૨૫) જમીન સંપાદન પરના ખર્ચ સહિત નોંધપાત્ર મૂડી ખર્ચ કરવાની યોજના બનાવી રહ્યા છીએ, જે મુદ્દતી દેવા પર અત્યંત ન્યૂનતમ નિર્ભરતા સાથે આપણા આંતરિક ઉપાર્જનમાંથી મોટાભાગે ભંડોળ પૂરું પાડવામાં આવે તેવી અપેક્ષા છે. ઉપરાંત, આપણે ઓડિશામાં સફળતાપૂર્વક બિડ કરી છે તે બે ભૂમિખંડની આસપાસ પુનર્વસન ખર્ચ થશે. આવી મોટા કદની રોકાણ યોજનાઓને લીધે મધ્યમ ગાળામાં મુક્ત રોકડ પ્રવાહને મર્યાદિત કરવાની અપેક્ષા છે.

### ભાવિ ચિત્ર

જીએમડીસી લિગ્નાઈટના ખાણકામના ધંધામાં વર્ચસ્વ ધરાવતું સ્થાન, સમગ્ર ઉદ્યોગમાં વૈવિધ્યસભર ગ્રાહકો અને અનુકૂળ માંગની સંભાવનાઓ સાથે કામગીરીના લાંબા ભૂતકાળમાંથી બળ મેળવે છે. આપણી નાણાકીય કામગીરીની લાક્ષણિકતાઓ તંદુરસ્ત નફાકારકતા, વિશાળ રોકડ સંચય અને કામગીરીમાંથી રોકડ આવક-જાવક અતિ અલ્પ કામગીરી ચક્ર અને ભંડોળ- આધારિત કાર્યકારી મૂડી સીમા (limits) ઉપર નજીવી નિર્ભરતા છે.

આપણી માપેલી ઝૂંબેશ વિવિધ પાસાઓ પર ખાણકામ પ્રવૃત્તિઓના વિસ્તરણ દ્વારા એટલેકે ગુજરાતની અંદર ભૌગોલિક પરિચયમાં વધારો, અને પુનઃપ્રાપ્ય ઊર્જા વિભાગ ક્ષેત્રોમાં કામગીરીમાં વિવિધતા લાવવી અને પાયાની ખનિજોમાં મૂલ્યવર્ધન દ્વારા દર્શાવેલ છે.

આગળ જતાં, આપણી પાસે નાણાકીય વર્ષ ૨૦૨૫ સુધીમાં લિગ્નાઈટ ઉત્પાદનની આપણા ક્ષમતામાં વધારો કરીને આપણી હાજરીને વધુ ગાઢ બનાવવાની વ્યૂહાત્મક યોજનાઓ છે. અમે આપણા લિગ્નાઈટના ઉત્પાદનને ૧૫ મિલિયન ટન સુધી વધારવા માંગીએ છીએ અને આપણે લિગ્નાઈટના ઉત્પાદનને વેગ આપવા માટે નવા ખાણકામ ભાડાપટ્ટા પર વિચાર કરી રહ્યા છીએ.

આપણી પાસે કોઈ બાકી મુદતી ત્રણ અથવા ભંડોળ-આધારિત કાર્યકારી મૂડી સીમા (limits) નથી. ટૂંકાથી મધ્યમ ગાળાની ક્ષિતિજ પર ભંડોળ-આધારિત કોઈ મોટી મર્યાદા ન હોવાથી અમને વિશ્વાસ છે કે ૩૧મી માર્ચ ૨૦૨૪ સુધી મૂડી- દેવાનો ગુણોત્તર ખૂબ જ આરામદાયક રહેશે. આગામી બે વર્ષના ગાળામાં (એટલે કે નાણાકીય વર્ષ ૨૪ અને નાણાકીય વર્ષ ૨૫) આપણો આયોજિત મૂડી ખર્ચ, મોટા ભાગે આંતરિક ઉપાર્જન દ્વારા થયેલ ભંડોળથી થશે અને મુદ્દતી દેવા ઉપર ન્યૂનતમ નિર્ભરતા સાથે થાય એવી શક્યતા હોવાથી દેવાની આરામદાયક રૂપરેખા જાળવી શકાશે.

અમે આપણા છ નવા લિગ્નાઈટ ભૂમિખંડોને ઝડપથી કાર્યરત કરવાનો પ્રયત્ન કરીશું, સાથે લિગ્નાઈટ શુદ્ધિકરણ સંચય સ્થાપવા અને સિલિકા રેતી, બોક્સાઈટ અને ફ્લોસ્પાર શુદ્ધિકરણમાં સાહસ કરીશું.

ખાણકામ થયા બાદ પુનઃપ્રાપ્ત કરાયેલી જમીનનો લાભદાયી ઉપયોગ કરવા માટે આપણે તેના ખાણકામ થઈ ગયેલા વિસ્તારોમાં પુનઃપ્રાપ્ય ઊર્જા પેદા કરવાના વિકલ્પોનું સંશોધન કરીશું. અમે આપણા ૧,૭૦૦ મિલિયન ટન ચૂનાના પથ્થરોની અનામતોને વાણિજ્યિક ઉપયોગમાં મૂકી ચૂનાના પથ્થરના લાંબાગાળાના પુરવઠાકાર બનવાની શક્યતાઓને વાસ્તવિક બનાવવાનો પ્રયાસ કરીશું. આ ઉપરાંત, અમે પંચમહાલ અને વડોદરા જિલ્લાઓમાં મેંગેનીઝ માટે નવી વ્યાવસાયિક તકો શોધવાનું પણ મેસર્સ એમઓઆઈએલ (MOIL) લિ. સાથે સંયુક્ત રીતે શરૂ કરીશું.

### જોખમો અને પ્રત્તી

જોખમ એ કોઈ પણ વ્યાવસાયિક પ્રવૃત્તિનું સહજ તત્વ છે. જીએમડીસી પણ વિવિધ ધંધાકીય અને આર્થિક જોખમોથી મુક્ત નથી. એ સ્વીકારવું રહ્યું કે જોખમો માત્ર ભયસ્થાનો નથી કે જેનાથી દૂર રહેવું જોઈએ, પણ તે મૂલ્ય પેદા કરવાની તકો પણ આપતા હોય છે કે જે છેવટે શેરહોલ્ડરો માટે સંપત્તિની વૃદ્ધિ કરવા તરફ દોરી જતા હોય છે અને કામગીરીમાં ટકાઉપણાની ખાતરી આપતા હોય છે.

આપણી હાલની ખાણોમાં લગભગ ૮૪ મિલિયન ટનની અનામતો છે. હાલની પાંચ ખાણોમાંથી રાજપારડી ખાણની અનામતો નાણાકીય વર્ષ ૨૪માં અને ઉમરસર ખાણ આપતા ૪-૫ વર્ષોમાં ખલાસ થવાની ધારણા છે. રાજપારડી ખાણ ખલાસ થવાથી તેની અમારી એક્સ્ટર કામગીરી પર નોંધપાત્ર અસર પડવાની ધારણા છે તેથી નવી ખાણો વિકસાવવી આપણે માટે જરૂરી છે.

માર્ચ, ૨૦૨૩ દરમિયાન, આપણને ઓડિશા ખાતે બે કોલસા ભૂમિખંડો ફાળવણી કરવામાં આવી હતી જેને અમે તબક્કાવાર રીતે ચાર વર્ષના સમયગાળામાં વિકસાવવાની યોજના બનાવીએ છીએ. અમે વર્ષ ૨૦૨૭-૨૮ સુધીમાં સંપૂર્ણ ખાણકામ ક્ષમતા હાંસલ કરવાની અપેક્ષા રાખીએ છીએ. જો કે, કોલસાના ઉત્પાદનમાં પર્યાવરણીય અને વન વિભાગની મંજૂરીઓમાં વિલંબને અને પર્યાવરણ વાહનવ્યવહારના આંતરમાળખાના અભાવ કારણે તેમાં ઝુકાવટ થઈ શકે છે.

ખાણકામ કરતી કંપનીઓએ ખાણકામ કરેલ વિસ્તારો પૂર્વવત થાય તેની ખાતરી કરવી જરૂરી છે, અને આવક/પડતરનો અમુક ભાગ પર્યાવરણ સંપદા સુદ્ધ કરવા અને તેની આજુબાજુની સજીવ સૃષ્ટિને પૂર્વવત લાવવા પાછળ વ્યય થાય છે. આપણે સક્રિય રીતે આવી પ્રવૃત્તિઓ હાથ ધરીએ છીએ કે જેથી ટકી શકે એવા વિકાસની ખાતરી થાય.

પર્યાવરણને લગતી વધતી જતી ચિંતાજનક બાબતો ઊંચી પડતર તરફ દોરી જઈ શકે. જમીન સંપાદન પણ એક પડકાર છે, કારણકે જમીન સંપાદન માટેનું કાયદાકીય માળખું જમીનની ઊંચી પડતરમાં પરિણમશે. કેટલીક ચિંતાજનક બાબતો છે, જેમાં ટેકનોલોજીના સંશોધન અને તેને ઉચ્ચ કક્ષાએ લઈ જવા માટે ભારે રોકાણ જરૂરી, પર્યાવરણને અનુકૂળ ટેકનોલોજી અપનાવવી, વસ્તીનું વિસ્થાપન, સ્થાનિક સમુદાયોને હાંસિયામાં ઘસેલી દેવા (marginalisation) અને ખાણકામ વિસ્તારમાં આર્થિક અસમાનતા જેવા સામાજિક મુદ્દાઓનો સામનો, બંધ થયેલ ખાણ સ્થળોનું પુનર્વસન સમાવિષ્ટ છે.



## આંતરિક નિયંત્રણ અને તેની પર્યાપ્તતા

જીએમડીસીએ ખૂબ જ જરૂરી પુનઃરચના કવાયત હાથ ધરી છે. અસરકારક અને દૂરદર્શી હિસાબી નીતિઓના સમાવેશ સાથે, વિવિધ પરિમાણો પર સતત સુધારણા માટે અર્થ-કેન્દ્રિત અભિગમ અમલમાં મૂકવામાં આવ્યો હતો. અમે પડકારોનો સામનો કર્યો અને સુકાન પરની ટીમ દ્વારા માર્ગદર્શન આપવામાં આવ્યું, ગોંધપાત્ર ટૂંકા સમયમાં ફરી ગોરવ પ્રાપ્ત કર્યું.

તેના હિતધારકોને આપેલા વચનો પૂરા કરવા, જીએમડીસી માટે પરિવર્તનશીલ ફેરફારોની શરૂઆત કરવી અનિવાર્ય હતું. સફળ અને સતત પરિવર્તનને સુનિશ્ચિત કરવા માટે, અમે સતત અમારી કામગીરીનું મૂલ્યાંકન એવી રીતે કરી રહ્યા છીએ જે ફક્ત ટૂંકા ગાળાની જરૂરિયાતો જ નહિ, પરંતુ લાંબા ગાળાની સ્થિરતા અને સફરતા પણ સુનિશ્ચિત કરશે.

આપણે તમામ જરૂરી અને પર્યાપ્ત આંતરિક અંકુશો સ્થાપિત કર્યા છે. તેને આંતરિક ઓડિટ વિભાગ છે અને સ્ટોર્સ, રસાયણો અને મશીનરી જેવી ખરીદીઓ માટે આંતરિક નિયંત્રક પદ્ધતિઓ છે. માલના વેચાણના સંદર્ભમાં પણ એવા જ અંકુશ અને કાર્યપદ્ધતિ ઘડી કાઢી છે.

આપણે જોખમ મૂલ્યાંકન પ્રક્રિયાને અનુસરીએ છીએ, જેમાં તેની એકંદર કામગીરીના વિવિધ કાર્યાત્મક પાસાઓથી સંબંધિત જોખમોને ઓળખવાનો અને મૂલ્યાંકન કરવાનો સમાવેશ થાય છે. વધુમાં, આપણે વિવિધ યોજનાઓ અને વડી કચેરી માટે સ્વતંત્ર આંતરિક ઓડિટરોની નિમણૂક કરી છે. જેઓએ સમયાંતરે ટોચના વ્યવસ્થાપક મંડળને અહેવાલો સોંપવા જરૂરી છે અને તેઓ મહત્વના તારણો અને અવલોકનો ઉપર ઓડિટ સમિતિ સાથે ચર્ચા પણ ગોઠવે છે.

આપણે તેની અસ્કયામતોની ભૌતિક ચકાસણી માટે વ્યાવસાયિક એજન્સીઓ અને ચાર્ટર્ડ એકાઉન્ટન્ટ્સની સેવાઓ પણ મેળવીએ છીએ. તેનો આંતરિક નાણાકીય અંકુશ અન્ય બાબતો સહિત નીચેના પાસાઓને આવરી લે છે :

- સ્થાયી અસ્કયામતો પ્રક્રિયા
- આભાસી અસ્કયામતો પ્રક્રિયા
- રોકડ અને ટ્રેઝરી પ્રક્રિયા
- પગારપત્રક (payroll) પ્રક્રિયા
- આવક અને લેણાં પ્રક્રિયા
- ખરીદી અને ચૂકવણી પ્રક્રિયા
- સંસ્થા કક્ષાના અંકુશો
- નાણાકીય પત્રકો આખરીકરણ પ્રક્રિયા
- વિભાગીય પૂર્વ ઓડિટ (pre-audit) અને આંતરિક ઓડિટ

## ઈ - ગવર્નન્સ (E - Governance)

જીએમડીસીએ તેના ધંધાની મુખ્ય પ્રક્રિયાઓ જેવી કે વેચાણ, (માલની) રવાનગી, નાણા અને હિસાબો, માલસામાનનો વહીવટ માટે અને હિતધારકોને (Stackholders) ઓનલાઈન (Online) ઓર્ડર ગોંધાવવો, ડિજિટલ (Digital) શૈલી દ્વારા (નાણાં) ચૂકવવા અને મેળવવા માટે સુવિધા આપીને ઈ-ગવર્નન્સ અપનાવ્યું છે. બધા પ્રોજેક્ટના સ્થળો કેન્દ્રિય પદ્ધતિથી એકબીજા સાથે જોડાયેલા છે, જેના પરિણામે ઉચ્ચ કક્ષાની પારદર્શિતા જે વિવિધ હિતધારકોનો વિશ્વાસ જીતે છે.

## માનવ સંસાધન અને ઔદ્યોગિક સંબંધો:

સમીક્ષા હેઠળના વર્ષ દરમિયાન માનવ સંસાધનો અને ઔદ્યોગિક સંબંધોમાં કોઈ મહત્વની અભિવૃદ્ધિ થઈ નથી. જીએમડીસીએ વહીવટ અને કર્મચારીઓ વચ્ચેના સંબંધો સુમેળભર્યા રહ્યા હતા.

અમે કાર્યસ્થળોના સર્વગ્રાહી વિકાસ માટે પ્રતિબદ્ધ છીએ. જીએમડીસીએ આંતરરાષ્ટ્રીય મહિલા દિવસ ઉપર આનંદથી ભરપૂર અને હળવાશભરી પ્રવૃત્તિનું આયોજન કર્યું હતું કે જેણે સર્વસમાવેશકતા અને બધા માટે સમાન તકો પૂરી પાડવાના અમારા પ્રયાસોને પ્રકાશિત કરવામાં સક્ષમ કર્યા. આ પ્રસંગે અમારા મહિલા કર્મચારીઓ દ્વારા કરવામાં આવેલ ગોંધપાત્ર યોગદાન અને કર્મચારીઓમાં તેમની વધતી હાજરી પર પ્રકાશ પાડવામાં મદદ કરી.

શુભારંભ એ અમારા દ્વારા આયોજિત અન્ય એક પ્રસંગ હતો જેણે તમામ વિભાગોના કર્મચારીઓ વચ્ચેના બંધનને અને કાર્યસ્થળોને સર્વગ્રાહી બનાવવા માટે સક્ષમ બનાવ્યા. જીએમડીસીના તાજેતરના શ્રેષ્ઠ નાણાકીય પ્રદર્શનની ઉજવણી કરવા માટે કંપનીના વિવિધ સ્થળોએ તેનું આયોજન કરવામાં આવ્યું હતું. તે એક હતી, આનંદ અને એકતાની સાંજ જે આપણા સ્થાપના દિવસના પ્રેરણાદાયી પ્રસંગે પરિવારના સભ્યો સાથે ઉજવવામાં આવી હતી.

તા. 31 મી માર્ચ, 2023ના રોજ કંપની પાસે 1,023 કર્મચારીઓ હતા.

## ચેતવણી આપતું વિધાન :

વ્યવસ્થાપન સંબંધી ચર્ચા અને વિશ્લેષણના અહેવાલના વિધાનોમાં વર્ણવેલા કંપનીના હેતુઓ, આયોજનો અને અંદાજોમાં કરશે, લક્ષ્ય, માને છે, અપેક્ષા, દરિદો, અંદાજ, યોજના, હેતુ, ધારણા, ચિંતન કરે છે અને તેના જેવી અભિવ્યક્તિ અથવા આવી અભિવ્યક્તિમાં ફેરફારવાળા શબ્દો અથવા શબ્દસમૂહો હોય તે લાગુ પડતા કાયદાઓ અને અધિનિયમોના અર્થમાં ભવિષ્યની બાબતો દર્શાવનાર અને ક્રમિક છે. વાસ્તવિક પરિણામોમાં ભવિષ્યની બાબતો દર્શાવનાર વિધાનો, આર્થિક પરિસ્થિતિઓ, સરકારી નીતિઓ અને અન્ય પ્રાસંગિક પરિબલો ઉપર આધારિત હોવાથી તેમાં, તેની સાથે સંકળાયેલા જોખમો અથવા અનિશ્ચિતતાઓને લીધે મહત્વના ફેરફારો થઈ શકે છે. વાચકોને આવા ભવિષ્યદર્શક વિધાનો ઉપર વધારે પડતો આધાર ન રાખવા ચેતવવામાં આવે છે.

## પરિશિષ્ટ-૯

## સીએસઆર ઉપરનો વાર્ષિક અહેવાલ

## ૧. કંપનીની સીએસઆર નીતિની ટૂંકી રૂપરેખા :

જીએમડીસી જવાબદારીભર્યા વિકાસની સંસ્કૃતિમાં માને છે. અને તેનો અમલ કરે છે. તે તેની કામગીરીના વિસ્તારોની અંદરના અને આસપાસના સમુદાય સુધી પહોંચવા સતત પ્રયત્નશીલ રહે છે, જેમાંથી ઘણા વિસ્તારો રાજ્યના કેટલાક દૂરસ્થ વિસ્તારોમાં આવેલા છે. જીએમડીસી સમુદાય સુધી પહોંચવા ગ્રામીણ વિકાસના સંબંધિત ક્ષેત્રો જેવા કે આરોગ્ય, સ્વચ્છતા, શિક્ષણ, કૃષિ, લઘુ સિંચાઈ, જળસંચય અને ગ્રામીણ માળખાકીય સુવિધાઓના કાર્યક્રમો સહભાગી અભિગમ દ્વારા લક્ષ્યાંકિત કરે છે.

## ૨. કંપનીની સીએસઆર સમિતિનું બંધારણ

એપ્રિલ ૨૦૨૨ થી માર્ચ ૨૦૨૩

અ. નં.	નિયામકનું નામ	નિયામકપણાનો હોદ્દો/પ્રકાર	વર્ષ દરમિયાન સીએસઆર સમિતિની મળેલ બેઠકોની સંખ્યા	વર્ષ દરમિયાન સીએસઆર સમિતિની બેઠકોમાં હાજરી
૧	શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	વહીવટી નિયામક	૧	૧
૨	શ્રી મિલિન્ટ તોરવણે, આઈ.એ.એસ. ૧૪.૦૨.૨૦૨૩ સુધી	નિયામક	૧	૦
૩	શ્રીમતી મોના ખંધાર, આઈ.એ.એસ. ૧૪.૦૨.૨૦૨૩ થી	નિયામક	૦	૦
૪	શ્રી એસ.બી.ડાંગાચય	સ્વતંત્ર નિયામક	૧	૧

## ૩. જ્યાં સીએસઆર સમિતિનું બંધારણ, સીએસઆર નીતિ અને મંડળ દ્વારા મંજૂર થયેલી સીએસઆર યોજનાઓ દર્શાવી છે તેની કંપનીની વેબસાઇટ ઉપરની લીંક પૂરી પાડો :

સીએસઆર સમિતિના બંધારણ માટે : <https://www.gmdcltd.com/en/statutory-committees>

સીએસઆર નીતિ માટે : <https://www.gmdcltd.com/en/corporate-policies-gmdc>

સીએસઆર યોજનાઓ માટે : <https://www.gmdcltd.com/en/csr>

૪. કંપની (કંપની સામાજિક જવાબદારી નીતિ) નિયમો, ૨૦૧૪ના નિયમ ૮ના પેટા-નિયમ (૩) મુજબ હાથ ધરેલી યોજનાઓની અસર આકારણીની વિગતો, જો લાગુ પડતી હોય તો, (અહેવાલ બીડવો) પૂરી પાડો : લાગુ પડતું નથી.

૫. કંપની (કંપની સામાજિક જવાબદારી નીતિ) નિયમો, ૨૦૧૪ના નિયમ ૭ના પેટા-નિયમ (૩)ના અનુસંધાનના ક્ષતિપૂર્તિ માટે ઉપલબ્ધ રકમ અને નાણાકીય વર્ષ માટે ક્ષતિપૂર્તિ માટે જરૂરી રકમ, જો કોઈ હોય તો : લાગુ પડતું નથી.

અ. નં.	નાણાકીય વર્ષ	પૂર્વવર્તી નાણાકીય વર્ષમાંથી ક્ષતિપૂર્તિ માટે ઉપલબ્ધ રકમ (₹ માં)	નાણાકીય વર્ષ માટે ક્ષતિપૂર્તિ માટે જરૂરી રકમ (₹ માં)
૧	૨૦૨૨-૨૩	૧૭૬.૪૭	શૂન્ય
	કુલ	૧૭૬.૪૭	શૂન્ય

૬. કલમ ૧૩૫ (૫) મુજબ કંપનીનો સરેરાશ ચોખ્ખા નફો : ₹ ૩૪,૮૨૧.૨૧ લાખ

૭. (અ) કલમ ૧૩૫ (૫) મુજબ કંપનીના સરેરાશ ચોખ્ખા નફાના બે ટકા : ₹ ૬૯૬.૪૨ લાખ  
 (બ) અગાઉના નાણાકીય વર્ષોની સીએસઆર યોજનાઓ અથવા કાર્યક્રમોમાંથી ઉદ્ભવતી વધારાની (Surplus) રકમ : ₹ ૩.૭૪ લાખ  
 (ક) નાણાકીય વર્ષ માટે ક્ષતિપૂર્તિ માટે જરૂરી રકમ, જો કોઈ હોય તો : ₹ શૂન્ય  
 (ડ) નાણાકીય વર્ષ માટે કુલ સીએસઆરની જવાબદારી (૭અ+૭બ+૭ક) : ₹ ૭૦૦.૧૬ લાખ

૮.(અ) નાણાકીય વર્ષ માટે ખર્ચેલી અથવા નહિ ખર્ચેલી સીએસઆર રકમ :

નાણાકીય વર્ષ માટે ખર્ચેલ કુલ રકમ (₹ લાખમાં)	નહિ ખર્ચેલી રકમ( ₹માં)				
	કલમ ૧૩૫ (૬) મુજબ નહિ ખર્ચેલ સીએસઆર ખાતે તબદીલ કરેલ કુલ રકમ		કલમ ૧૩૫ (૫) ના બીજા પરંતુક મુજબ પરિશિષ્ટ ૭ હેઠળ ઉલ્લેખેલ કોઈ ભંડોળ ખાતે તબદીલ કરેલ રકમ.		
	રકમ	તબદીલીની તારીખ	ભંડોળનું નામ	રકમ	તબદીલીની તારીખ
₹ ૮૮૩.૪૩	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	લાગુ પડતું નથી

(બ) નાણાકીય વર્ષ માટે ચાલુ યોજનાઓ સામે ખર્ચેલ સીએસઆરની રકમની વિગતો :

(૧)	(૨)	(૩)	(૪)	(૫)	(૬)	(૭)	(૮)	(૯)	(૧૦)	(૧૧)	
અ. નં.	યોજનાનું નામ	ધારાના પરિશિષ્ટ ૭માંની પ્રવૃત્તિઓની ચાદીમાંની બાબત (Item)	સ્થાનિક વિસ્તાર (ઠા/ના)	યોજનાનું સ્થળ	યોજનાનો સમયગાળો	યોજના માટે ફાળવેલ રકમ (₹ માં)	ચાલુ નાણાકીય વર્ષમાં ખર્ચેલી રકમ (₹ માં)	કલમ ૧૩૫ (૬) મુજબ યોજના માટેની વણખર્ચેલી સીએસઆર ખાતે તબદીલ કરેલ રકમ (₹ માં)	અમલી-કરણની પદ્ધતિ સીધી (ઠા/ના)	અમલીકરણની પદ્ધતિ (Mode) અમલીકરણની એજન્સી દ્વારા	
				રાજ્ય	જિલ્લો					નામ	સીએસઆર નોંધણી નંબર
૧	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય

(ક) નાણાકીય વર્ષ માટે ચાલુ યોજનાઓ સિવાયની યોજનાઓ માટે ખર્ચેલ સીએસઆરની રકમની વિગતો

(૧)	(૨)	(૩)	(૪)	(૫)	(૬)	(૭)	(૮)
અ. નં.	યોજનાનું નામ	ધારાના પરિશિષ્ટ ૭માંની પ્રવૃત્તિઓની ચાદીમાંની બાબત (Item)	સ્થાનિક વિસ્તાર (ઠા/ના)	યોજનાનું સ્થળ	યોજના માટે ખર્ચેલ રકમ (₹ માં)	અમલી-કરણની પદ્ધતિ સીધી (ઠા/ના)	અમલીકરણની પદ્ધતિ (Mode) અમલીકરણની એજન્સી દ્વારા
				રાજ્ય	જિલ્લો		
૧	સ્વાસ્થ્ય-સંભાળ અને સ્વચ્છતા	(૧)	ઠા	ગુજરાત	ભાવનગર, ભરૂચ, કચ્છ, સુરત	૩,૨૫,૮૨,૩૦૮	ના
૨	ગુણવત્તાસભર અને સમાવેશકારી ભણતર	(૨)	ઠા	ગુજરાત	કચ્છ, ભરૂચ, ભાવનગર, છોટા ઉદેપુર	૧,૯૩,૯૬,૫૩૩	ના
૩	ગ્રામીણ માળખાકીય સુવિધાઓનો વિકાસ	(૧૦)	ઠા	ગુજરાત	કચ્છ, ભરૂચ, ભાવનગર, સુરત	૧,૮૨,૯૬,૭૩૦	ના
૪	પર્યાવરણ ટકાવવા અને પાણી જતન	(૪)	ઠા	ગુજરાત	કચ્છ	૬૨,૧૫,૯૦૯	ના
૫	રમતગમતની ઇકોસિસ્ટમ (Ecosystem)નો વિકાસ	(૭)	ઠા	ગુજરાત	ભરૂચ	૧૦,૦૦,૦૦૦	ના
૬	ઐતિહાસિક મહત્વ ધરાવતા સ્થળોનું રક્ષણ	(૫)	ઠા	ગુજરાત	કચ્છ	૭૨,૪૦,૪૨૦	ના
<b>કુલ</b>						<b>૮,૪૬,૪૧,૯૦૦</b>	

- (ડ) વહીવટી ખર્ચા (overheads) માટે ખર્ચેલ રકમ : ₹૩૭.૦૧ લાખ  
 (ઘ) અસર આકારણી માટે ખર્ચેલ રકમ, જે લાગુ પડતું હોય તો : લાગુ પડતું નથી.  
 (ઙ) નાણાકીય વર્ષ માટે ખર્ચેલ કુલ રકમ (૮બ+૮ક+૮ડ+૮ઘ) : ₹ ૮૮૩.૪૩ લાખ  
 (ગ) ક્ષતિપૂર્તિ માટે વધારાની રકમ, જે કોઈ હોય તો : ₹ ૧૮૩.૨૭ લાખ

અ. નં.	વિગત	રકમ (₹ લાખમાં)
૧	કલમ ૧૩૫ (૫) મુજબ કંપનીના સરેરાશ ચોખ્ખા નફાના બે ટકા	૬૯૬.૪૨
૨	નાણાકીય વર્ષ માટે ખર્ચેલ કુલ રકમ	૮૮૩.૪૩
૩	નાણાકીય વર્ષ માટે ખર્ચેલ વધારાની રકમ ((૨)-(૧))	૧૮૭.૦૧
૪	અગાઉના નાણાકીય વર્ષોની સીએસઆર યોજનાઓ અથવા કાર્યક્રમો અથવા પ્રવૃત્તિઓમાંથી ઉદ્ભવતો વધારો	૩.૭૪
૫	અનુગામી નાણાકીય વર્ષોમાં ક્ષતિપૂર્તિ માટે ઉપલબ્ધ રકમ	૧૮૩.૨૭

૯.(અ) પૂર્વવર્તી ત્રણ નાણાકીય વર્ષો માટે સીએસઆરની વણખર્ચેલી રકમની વિગત :

અ. નં.	પૂર્વવર્તી નાણાકીય વર્ષ	કલમ ૧૩૫ (૬) હેઠળ વણખર્ચેલી સીએસઆર ખાતે તબદીલ કરેલ રકમ (₹ માં)	અહેવાલવાળા નાણાકીય વર્ષમાં ખર્ચેલ રકમ (₹ માં)	કલમ ૧૩૫ (૬) મુજબ પરિશિષ્ટ ૭ હેઠળ ઉલ્લેખેલ કોઈ ભંડોળ ખાતે તબદીલ કરેલ રકમ, જો કોઈ હોય તો			અનુગામી નાણાકીય વર્ષોમાં ખર્ચવાની બાકી રકમ (₹ માં)
				ભંડોળનું નામ	રકમ (₹ માં)	તબદીલ કર્યા તારીખ	
1	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય
	કુલ	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય

(બ) પૂર્વવર્તી નાણાકીય વર્ષોની ચાલુ યોજનાઓ માટે નાણાકીય વર્ષમાં ખર્ચેલ સીએસઆર રકમની વિગતો.

(૧)	(૨)	(૩)	(૪)	(૫)	(૬)	(૭)	(૮)	(૯)
અ. નં.	યોજના આઈ.ડી (ID)	યોજનાનું નામ	નાણાકીય વર્ષ કે જેમાં યોજના શરૂ થઈ હતી	યોજનાનો સમયગાળો	યોજના માટે ફાળવેલ કુલ રકમ (₹ માં)	અહેવાલવાળા નાણાકીય વર્ષમાં યોજના ઉપર ખર્ચેલ રકમ (₹ માં)	અહેવાલવાળા નાણાકીય વર્ષના અંતે ખર્ચેલ સંચિત રકમ (₹ માં)	યોજનાની સ્થિતિ પૂર્ણ/ચાલુ
1	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય
	કુલ	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય	શૂન્ય

૧૦. જો મૂડી અસ્કયામત (Capital asset) ઊભી કરી હોય અથવા સંપાદન કરી હોય તો, નાણાકીય વર્ષના સીએસઆર દ્વારા ખર્ચેલ આવી ઊભી કરેલ અથવા સંપાદન કરેલ અસ્કયામતને લગતી વિગતો પૂરી પાડો (અસ્કયામતવાર વિગતો)

(અ) મૂડી અસ્કયામત ઊભી કર્યા અથવા સંપાદન કર્યા તારીખ : શૂન્ય

(બ) મૂડી અસ્કયામત ઊભી કરવા અથવા સંપાદન કરવા ખર્ચેલ સીએસઆર રકમ : શૂન્ય

(ક) એકમ અથવા જાહેર સત્તાવાળા અથવા હિતાર્થી કે જેના નામ હેઠળ મૂડી અસ્કયામત નોંધાયેલી છે, તેમના સરનામા વિગેરે : શૂન્ય

(ડ) ઊભી કરેલ અથવા સંપાદન કરેલ મૂડી અસ્કયામતોની વિગતો પૂરી પાડો (મૂડી અસ્કયામતના સંપૂર્ણ સરનામા અને સ્થળ સહિત) : શૂન્ય

૧૧. જો કંપની કલમ ૧૩૫ (૫) મુજબ સરેરાશ નફાના બે ટકા ખર્ચવામાં નિષ્ફળ ગઈ હોય તો તેના કારણો જણાવો : લાગુ પડતું નથી

રૂપંત સિંઘ, આઈ.એ.એસ.  
સીએસઆર સમિતિના  
અધ્યક્ષ અને વહીવટી નિયામક

કેર (CARE) દ્વારા  
બેંક લોન માટે

AA+  
પ્રાપ્ત થયો.





## સ્વતંત્ર ઓડિટરોનો અહેવાલ

પ્રતિ,

સભ્યો

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ

એકલ (Standalone) નાણાકીય પત્રકો ઉપરનો અહેવાલ

### અભિપ્રાય

અમે આ સાથેના ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (કંપની)ના એકલ નાણાકીય પત્રકો કે જે ૩૧મી માર્ચ, ૨૦૨૩ ના રોજનું સરવૈયું અને ત્યારે પૂરા થતા વર્ષના નફા અને નુકસાનનું પત્રક (અન્ય સમાવેશક આવક સહિત), ઈકિવટીમાં ફેરફારોનું પત્રક અને રોકડ આવકજાવક પત્રક, હિસાબી પદ્ધતિના મહત્વના સિદ્ધાંતોનો સારાંશ અને અન્ય ખુલાસા કરતી માહિતી સહિતની એકલ નાણાકીય પત્રકોની નોંધ (હવે પછી “એકલ નાણાકીય પત્રકો” તરીકે ઓળખાયેલા) ના બનેલા છે તેનું ઓડિટ કર્યું છે.

અમારા મતે અને અમારી ઉત્તમ માહિતી અને અમને આપવામાં આવેલા ખુલાસા મુજબ, ઉપરોક્ત એકલ નાણાકીય પત્રકો કંપની ધારા, ૨૦૧૩ (ધારા) માટે જરૂરી માહિતી, જે પ્રમાણે જરૂરી હોય તે પ્રમાણે આપે છે અને ધારાની કલમ ૧૩૩ હેઠળ નિર્દિષ્ટ ભારતીય હિસાબી ધોરણો, સુધારેલા કંપનીના (ભારતીય હિસાબી ધોરણો) નિયમો, ૨૦૧૫ સાથે વાંચતા અને ભારતમાં સામાન્ય રીતે સ્વીકૃત થયેલા અન્ય હિસાબી સિદ્ધાંતો સાથે સુસંગત રીતે ૩૧મી માર્ચ, ૨૦૨૩ના રોજની નાણાકીય પરિસ્થિતિ, તે તારીખે પૂરા થતા વર્ષના નફા અને કુલ સમાવેશક આવક, ઈકિવટીમાં ફેરફારો અને રોકડ આવક જાવકનો ખરો અને વાજબી ખ્યાલ આપે છે.

### અભિપ્રાય માટેનો આધાર

અમે અમારા ઓડિટનું સંચાલન ધારાની કલમ ૧૪૩ (૧૦)માં દર્શાવેલ ઓડિટના ધોરણો (SAs) મુજબ કર્યું હતું. એ ધોરણો હેઠળ અમારી જવાબદારીઓ અમારા અહેવાલના એકલ નાણાકીય પત્રકોના ઓડિટ માટે ઓડિટરની જવાબદારીઓ વિભાગમાં વધુ વર્ણવેલ છે. ધી ઈન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા (આઈસીએઆઈ)એ બહાર પાડેલ નૈતિકતાની આચારસંહિતાની સાથે ધારા અને તે હેઠળ બનાવેલ નિયમોની જોગવાઈઓ હેઠળ એકલ નાણાકીય પત્રકોના અમારા ઓડિટ સાથે સંબંધિત નૈતિક જરૂરિયાતો પ્રમાણે અમે કંપનીથી સ્વતંત્ર છીએ અને અમે આ જરૂરિયાતો અને આઈસીએઆઈની નૈતિકતાની આચારસંહિતા મુજબ અમારી અન્ય નૈતિક જવાબદારીઓ પરિપૂર્ણ કરી છે. અમે માનીએ છીએ કે અમે મેળવેલ ઓડિટ પુરાવો અમારા એકલ નાણાકીય પત્રકો ઉપરના અભિપ્રાય માટે પૂરતો અને યોગ્ય આધાર પૂરો પાડે છે.

### ભાર મૂકવા જેવી બાબત

૧. અમે એકલ નાણાકીય પત્રકોની નોંધ નં.૨.૩૩.૦૧ તરફ ધ્યાન દોરીએ છીએ જેમાં વર્ષ દરમિયાન કંપનીએ અગાઉના વર્ષોમાં હિસાબી ચોપડા મુજબ કરેલ આવકવેરાની જોગવાઈ અને આવકવેરાના ભરેલ રિટર્ન મુજબ કરપાત્ર આવક ઉપર ભરવાપાત્ર આવકવેરા વચ્ચેનો ₹૧,૬૬૩.૮૯ લાખની રકમનો તફાવત ઉઘાર્યો છે. અને તે નફા અને નુકસાનના પત્રકમાં અગાઉના વર્ષોની ઓછી/વધારાની કરવેરાની જોગવાઈ તરીકે દર્શાવ્યો છે.
૨. અમે એકલ નાણાકીય પત્રકોની નોંધ ૨.૨૭.૦૧ તરફ ધ્યાન દોરીએ છીએ, જેમાં કંપનીએ માઈન ક્લોઝર ખર્ચ માટે એસ્કો ખાતામાં રાખવામાં આવેલી ₹૭૬,૫૯૫.૦૯ લાખની બાંધી મુદતની થાપણ પર ₹૪,૧૭૮.૭૩ લાખનું વ્યાજ મેળવ્યું હતું અને આવા વ્યાજને નફા અને

નુકસાનના પત્રકમાં આવક તરીકે ગણતરી કરવામાં આવ્યું હતું. આ રીતે મળેલી વ્યાજની આવક એસ્કો ખાતાનો એક ભાગ છે જેના પર ખાણ બંધ કરવાની યોજનાની જોગવાઈઓનું પાલન ન થાય ત્યાં સુધી કંપનીનું કોઈ નિયંત્રણ હોતુ નથી.

૩. અમે એકલ નાણાકીય પત્રકોની નોંધ ૨.૪૮(એ) તરફ ધ્યાન દોરીએ છીએ, જેમાં કંપનીએ ચાલુ સમયગાળા દરમિયાન મળેલી મહત્વની અગાઉના સમયગાળાની ભૂલો પશ્ચાદ્ધર્ત્તા હિસાબમાં લઈ તુલનાત્મક રકમો જેની સાથે સંબંધિત છે, તેને પુનઃ દર્શિત કરી છે.
૪. અમે નોંધ ૨.૪૮(બી)(૧) તરફ ધ્યાન દોરીએ છીએ: નાણાકીય વર્ષ ૨૦૨૧-૨૨ સુધી પ્રોવિડન્ટ ફંડના કર્મચારી લાભોના સંદર્ભમાં હિસાબી નીતિમાં જણાવવામાં આવ્યું હતું કે ‘કંપની જીએમડીસી કર્મચારી પ્રોવિડન્ટ ફંડ ટ્રસ્ટને પ્રોવિડન્ટ ફંડ ફાળો ચૂકવે છે. કંપની દ્વારા એકવાર ફાળાની ચૂકવણી થઈ ગયા પછી વધુ ચૂકવણીની જવાબદારી રહેતી નથી.’ એવું પણ જણાવવામાં આવ્યું હતું કે ‘નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી તે સાકાર થાય ત્યારે નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે’ આમ કંપની, પ્રોવિડન્ટ ફંડ ફાળા ઉપરાંત નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી કરે છે. વધુમાં, વર્ષ દરમિયાન ટ્રસ્ટે કંપનીને જાણ કરી કે નાણાકીય વર્ષ ૨૦૨૨-૨૩ માટે તેના હિસાબોનું આખરીકરણ પ્રગટિત છે અને તે તેના તણાવગ્રસ્ત રોકાણો પર મુદ્દલ અને વ્યાજની જોગવાઈ કરવા જઈ રહ્યું છે અને કંપનીને વિનંતી કરી છે કે તે નાણાકીય વર્ષ ૨૦૨૨-૨૩ના હિસાબોનું આખરીકરણ થવાથી ટ્રસ્ટને થયેલ અન્ય કોઈપણ નુકસાન ઉપરાંત ઉપરના નુકસાનની પરત ચૂકવણી કરે. ઉપર જણાવ્યા મુજબની વિસંગતતાને દૂર કરવા અને નાણાકીય વર્ષ ૨૦૨૨-૨૩માં તણાવચૂકત રોકાણો પરના ટ્રસ્ટને થયેલા જ્ઞાત નુકસાનની જોગવાઈ કરવા માટે નીતિમાં ફેરફાર કરવામાં આવ્યો છે.

હિસાબી નીતિમાં ફેરફારને કારણે વર્ષ માટેનો નફો ₹૧,૫૮૭.૧૩ લાખથી (ગઈ સાલ ₹ શૂન્ય) ઘટ્યો છે અને ચાલુ જવાબદારીઓના મથાળા હેઠળ જોગવાઈઓ/અન્ય ચાલુ જવાબદારીઓ તેટલી જ રકમથી વધી છે.

૫. અમે નોંધ ૨.૪૮(બી)(૨) તરફ ધ્યાન દોરીએ છીએ: વીમાના દાવાઓના સંદર્ભમાં આવકની માન્યતાની હિસાબી નીતિમાં એવું ઉમેરવામાં આવ્યું છે કે તે જ્યારે પ્રાપ્ત થાય ત્યારે માન્યતા આવે છે, કારણકે પતાવટ કરવાના આવા દાવાની અંતિમ રકમ વિશ્વસનીય રીતે માપી શકાતી નથી. કંપની દર વર્ષ ઉપરોક્ત નીતિનું સતત પાલન કરી રહી છે. પરંતુ હિસાબી નીતિમાં આ હકીકત પ્રગટ આવી ન હતી. યોગ્ય પ્રક્ટીકરણ માટે નીતિમાં ફેરફાર કરવામાં આવ્યો છે.

જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

૬. અમે નોંધ ૨.૪૮(બી)(૩) તરફ ધ્યાન દોરીએ છીએ: અગાઉ કંપનીએ નાણાકીય વર્ષ ૨૦૧૯-૨૦માં લીઝના સંદર્ભમાં તેની હિસાબી નીતિમાં સુધારો કર્યો હતો. જેમાં ઈન્ડ એએસ ૧૧૬ને અપનાવવાનો અને સંક્રમણનો ઉલ્લેખ કરવામાં આવ્યો હતો. સંક્રમણ દરમિયાન ઈન્ડ એએસ ૧૧૬ અપનાવવા પર તેની હિસાબી અસરનો ઉલ્લેખ પણ તેમાં કરવામાં આવ્યો હતો. કંપનીએ ૧લી એપ્રિલ, ૨૦૧૯થી જ ઈન્ડ એએસ ૧૧૬ અપનાવી લીધું હોવાથી, હિસાબી પદ્ધતિના નીતિવિષયક સિદ્ધાંતોમાં ‘સંક્રમણ’ નો ઉલ્લેખ બિનજરૂરી છે. તદનુસાર, લીઝ પરની નીતિ તેમાં સંક્રમણ સંબંધિત સંદર્ભને કાઢી નાખીને સુધારેલ છે. યોગ્ય પ્રક્ટીકરણ માટે, નીતિમાં ફેરફાર કરવામાં આવ્યો છે.

જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

૭. અમે એકલ નાણાકીય પત્રકોની નોંધ ૨.૫૦ તરફ ધ્યાન દોરીએ છીએ, જેમાં તે જાહેર કરવામાં આવ્યું છે કે કંપની ૨૧મી માર્ચ, ૨૦૨૩ના રોજ ઈન્ફોર્મેશન ટેકનોલોજી સિસ્ટમ(મો) પર રેન્સમવેરના હુમલાની સાક્ષી બની હતી. અમને આપવામાં આવેલી માહિતી અને સ્પષ્ટતા મુજબ અને અમારી ચકાસણીના આધારે, આ ઘટનાએ કંપનીની મુખ્ય આઈટી વ્યવસ્થાને અસર કરી નથી અને ચકાસણી મુજબ આ ઘટનાને કારણે નાણાકીય માહિતી (Data)ને કોઈ નુકસાન થયેલું જણાયું નથી.

એકલ નાણાકીય પત્રકો ઉપરના અમારા અભિપ્રાયમાં અને અન્ય કાયદાકીય અને નિયંત્રક બાબતો ઉપરના અમારા અહેવાલમાં ઉપરની બાબતોના સંદર્ભમાં કોઈ ફેરફાર કરેલ નથી.

## ચાવીરૂપ ઓડિટ બાબત

ચાવીરૂપ ઓડિટ બાબતો એવી બાબતો છે કે જે અમારા વ્યાવસાયિક, અભિપ્રાયમાં, ચાલુ સમયગાળાના એકલ નાણાકીય પત્રકોના અમારા ઓડિટમાં સૌથી વધુ મહત્વ ધરાવે છે. આ બાબતો સમગ્ર એકલ નાણાકીય પત્રકોના અમારા ઓડિટના સંદર્ભમાં સંબોધવામાં આવી હતી અને તેના ઉપર અમારો અભિપ્રાય બાંધવામાં આ બાબતો અંગે અમે અલગથી અભિપ્રાય પૂરો પાડ્યો નથી અમે નીચે વર્ણવેલી બાબતોને અમારા અહેવાલમાં ચાવીરૂપ ઓડિટ બાબત તરીકે જાણ કરવાનું નક્કી કર્યું છે.

અ. નં.	ચાવીરૂપ ઓડિટ બાબત	ઓડિટરનો પ્રતિભાવ
૧.	<p><b>ખાણ બંધ કરવાની જવાબદારી</b></p> <p>(જુઓ નોંધ નં. ૨.૦૭.૦૧, ૨.૦૭.૦૨, ૨.૧૯)</p> <p>કંપની વિગતવાર ગણતરી અને તકનીકી મૂલ્યાંકનના આધારે ખાણ બંધ કરવા, સ્થળ પુનઃસ્થાપન અને વિસ્થાપન માટેની તેની જવાબદારીનો અંદાજ કાઢે છે. ખાણ બંધ કરવાના ખર્ચની જોગવાઈ ખાણ બંધ કરવાની માન્ય યોજના મુજબ કરવામાં આવે છે. ખાણ બંધ કરવાની જોગવાઈમાં અંદાજ અને વહીવટની સમજ (Judgement)નો સમાવેશ થાય છે, તેથી જ તે મુખ્ય ઓડિટ બાબત તરીકે ગણવામાં આવી છે.</p>	<p>અમારી ઓડિટ પ્રક્રિયામાં નીચેનાનો સમાવેશ થાય છે:</p> <ul style="list-style-type: none"> <li>વહીવટ દ્વારા તેના અંદાજના આધારની જરૂરિયાતને નક્કી કરવા માટે વપરાતી મુખ્ય ધારણાના વાજબીપણાની ઓળખ અને સમજણ અંગે અમને સમજાવવામાં આવ્યું છે કે કરવામાં આવેલ જોગવાઈ તકનીકી મૂલ્યાંકન અનુસાર છે.</li> <li>અમે ખાણ બંધ કરવાની જવાબદારીની જોગવાઈની અંકગણિતીય ચોક્કસાઈની ચકાસણી કરી છે.</li> <li>કરવામાં આવેલ ઉપરોક્ત કાર્યવાહીના આધારે, ખાણ બંધ કરવાની જવાબદારીની જોગવાઈમાં વહીવટના મૂલ્યાંકનમાં કોઈ નોંધપાત્ર અપવાદો ઓળખવામાં આવ્યા નથી.</li> </ul>
૨.	<p><b>આવકવેરા સંબંધી સંભવિત જવાબદારીઓ (નાણાકીય પત્રકોની નોંધ નં. ૨.૩૭ માં વર્ણવ્યા મુજબની)</b></p> <p>કંપનીને વિવાદ હેઠળની બાબતો સહિતની કરવેરાની અનિશ્ચિત સ્થિતિ છે કે જેમાં આ વિવાદોના શક્ય પરિણામોની આવકવેરાની જોગવાઈના અંદાજ ઉપર અસર સંબંધી નોંધપાત્ર નિર્ણય (Judgement) સંકળાયેલો છે. આને ધ્યાનમાં રાખીને આ ક્ષેત્રને ચાવીરૂપ ઓડિટ બાબત તરીકે ગણ્યું છે.</p>	<p>અમારી ઓડિટ કાર્યપ્રણાલીઓમાં નીચેનાનો સમાવેશ થાય છે:</p> <ul style="list-style-type: none"> <li>અમારી ઓડિટ કાર્યપ્રણાલીઓના ભાગરૂપે, અમે કંપનીની નીતિ અને ઈસસ એસસ ૩૭ની જરૂરિયાતોનું પાલન કરવા માટે નવી સંભવિત જવાબદારીઓ અને હાલની જવાબદારીઓમાં ફેરફારને ઓળખવા માટે વહીવટની કાર્યપ્રણાલીઓનું મૂલ્યાંકન કર્યું છે.</li> <li>અમે અગાઉના સમયગાળાના નોંધપાત્ર ફેરફારોનું પૃથક્કરણ કર્યું છે અને આ બાબતો અને ધારણાઓની વિગતવાર સમજણ મેળવી છે.</li> <li>અમે વહીવટ પાસેથી ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થયેલા વર્ષમાં પૂર્ણ થયેલી કરવેરાની આકારણી અને બાકી માંગણાઓની વિગતો મેળવી છે. વિવાદિત કેસોની કરની જોગવાઈને અનિશ્ચિત કરવા માટે વપરાતા અંદાજો અને વહીવટ સાથે ચર્ચા કરવા અમે અમારા આંતરિક નિષ્ણાતોને સામેલ કર્યા હતા.</li> <li>અમે વહીવટ અને કાયદાકીય સલાહકારો સાથે નિયમિત બેઠકો કરી છે.</li> <li>અમે એકલ નાણાકીય પત્રકોમાં સૌથી નોંધપાત્ર સંભવિત જવાબદારીઓની રજૂઆતની ચોચતાનું મૂલ્યાંકન કર્યું છે.</li> </ul>

અ. નં.	ચાવીરૂપ ઓડિટ બાબત	ઓડિટરનો પ્રતિભાવ
૩.	<p><b>આવકની માન્યતા (નોંધ નંબર ૧(પી)માં દર્શાવ્યા મુજબ)</b></p> <p>આવકની માન્યતાને ચાવીરૂપ ઓડિટ બાબત તરીકે ગણવામાં આવે છે કારણકે આવક એ નાણાકીય કામગીરીનો ચાવીરૂપ માપદંડ છે જે આવકને સમયપૂર્વે ઓળખવા માટે પ્રોત્સાહન ઊભું કરી શકે છે. આવકની માન્યતાના પરિપ્રેક્ષ્યમાં સંબંધિત બાબતો માન્ય રકમની સચોટતા અને આવકની માન્યતાનો સમય છે.</p> <p>કંપનીએ પાછલા વર્ષની ₹૨,૭૩,૨૦૭.૯૪ લાખની કામગીરીમાંથી આવકની સરખામણીમાં ₹૩,૫૦,૧૪૪.૭૫ લાખની આવક જણાવી હતી. મુખ્યત્વે લિગ્નાઈટના ભાવમાં વધારો થવાને કારણે વધુ સારી વસૂલાત થવાથી કામગીરીમાંથી આવકમાં વધારો થયો છે.</p>	<p>અમારી ઓડિટ કાર્યપ્રણાલીઓમાં નીચેનો સમાવેશ થાય છે:</p> <ul style="list-style-type: none"> <li>ઈન્ડ એએસ ૧૧૫ના પરિપ્રેક્ષ્યથી આવકની માન્યતા પર જીએમડીસીની હિસાબી નીતિઓનું મૂલ્યાંકન</li> <li>આવકની માન્યતાની પ્રક્રિયાઓના નિયંત્રણોની ઈન્ફોર્મેશન ટેકનોલોજી નિષ્ણાતોની સહાયથી વિગતવાર ચકાસણી કરવામાં આવી અને ચાવીરૂપ નિયંત્રણોના આલેખન અને કાર્યકારી અસરકારકતાનું મૂલ્યાંકન કર્યું</li> <li>સંબંધિત અસાધારણ નોંધોને ઓળખવા માટે સમગ્ર નાણાકીય વર્ષ દરમિયાન આવક વ્યવહારો પર વિશ્લેષણાત્મક પ્રક્રિયાઓ</li> <li>જીએમડીસી દ્વારા ઉપયોગમાં લેવાતી સાહસ સંસાધન આયોજન પદ્ધતિમાં આવકની માન્યતા સંબંધિત વિનિયોગના અંકુશની અસરકારકતાનું પરીક્ષણ</li> <li>વેચાણ પ્રક્રિયામાં વહીવટના આંતરિક નિયંત્રણોની અસરકારકતાનું પરીક્ષણ તેમજ ઓળખાયેલ નિયંત્રણ અપવાદો અને તેમના મૂળ કારણોનું વિશ્લેષણ.</li> <li>નમૂનાના આધારે વર્તમાન વેચાણ કરારોનું વિશ્લેષણ અને માન્ય આવકની ચોચતા અને તેના સમયનું મૂલ્યાંકન</li> <li>આવકને ચોચ રીતે ઓળખવામાં આવી છે તેની ખાતરી કરવા માટે વિવિધ રવાનગી શરતો સાથે ભરતિયાના નમૂનાઓની તપાસ કરી</li> </ul>
૪.	<p><b>સ્થાવર મિલકત, ચંત્રો અને ઉપકરણોના ધારણ કરેલ મૂલ્ય, અસ્કયામતોના વપરાશનો હક્ક, અન્ય આભાસી અસ્કયામતો (મૂડીકૃત કામો પ્રગતિમાં અને વિકાસ હેઠળની આભાસી અસ્કયામતો સહિત)</b></p> <p><b>(જુઓ નોંધ નંબર ૨.૦૧એ, ૨.૦૧બી, ૨.૦૧સી, ૨.૦૩)</b></p> <p>સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો, અસ્કયામતોના વપરાશનો હક્ક, મૂડીકૃત કામો પ્રગતિમાં, (CWIP), અન્ય આભાસી અસ્કયામતો અને વિકાસ હેઠળની આભાસી અસ્કયામતો એકલ નાણાકીય પત્રકોમાં નાણાકીય પત્રકમાં નોંધપાત્ર નોંધાયેલી બાકીઓ દર્શાવે છે.</p> <p>આ અસ્કયામતોની વસૂલાતપાત્ર રકમના મૂલ્યાંકન માટે ધંધાના અપેક્ષિત ભાવિ રોકડ આવક-જાવકને સમર્થન આપતી ચાવીરૂપ ધારણાઓ અને અસ્કયામતોને લગતી મૂલ્ય ઘટાડાની જોગવાઈઓ સહિત સંબંધિત અસ્કયામતોના ઉપયોગને નિર્ધારિત કરવા માટે મહત્વના નિર્ણયની જરૂર છે.</p> <p>એવી સંખ્યાબંધ બાબતો છે જ્યાં વહીવટનો નિર્ણય સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો, આભાસી અસ્કયામતોના ધારણ કરેલ મૂલ્ય અને તેમના સંબંધિત ઘસારાની રેખાકૃતિને અસર કરે છે. આમાં ખર્ચના મૂડીકરણ અથવા ખર્ચ કંપનીની વ્યૂહરચનામાં ફેરફારોની અસર સહિત અસ્કયામતના જીવનકાળની સમીક્ષા અને સક્રિય ઉપયોગમાંથી નિવૃત્ત થયેલ અસ્કયામતો માટે મૂડીકરણ, નિર્ધારણ અથવા માપન અને માન્યતા માપદંડની સમયોચિતતાના નિર્ણયનો સમાવેશ થાય છે.</p>	<p>સ્થાવર મિલકત, ચંત્રો અને ઉપકરણોના ધારણ કરેલ મૂલ્ય, અસ્કયામતના ઉપયોગનો અધિકાર, અન્ય આભાસી અસ્કયામતો (મૂડીકૃત કામો-પ્રગતિમાં અને વિકાસ હેઠળની આભાસી અસ્કયામતો સહિત) સંબંધિત અમારી ઓડિટ પ્રક્રિયાઓમાં નીચેનાનો સમાવેશ થાય છે :</p> <ul style="list-style-type: none"> <li>અમે ધારણ કરેલ મૂલ્યો અને ઉપયોગિતાકાળના નિર્ધારણમાં વહીવટ દ્વારા કરાયેલી ધારણાઓનું મૂલ્યાંકન કર્યું છે જેથી તે સુનિશ્ચિત કરી શકાય કે તે ભારતીય હિસાબી ધોરણો (ઈન્ડ એએસ)-૧૬ સ્થાવર મિલકતો, ચંત્રો અને ઉપકરણો અને ઈન્ડ એએસ-૩૮ આભાસી અસ્કયામતોનાં સિદ્ધાંતો સાથે સુસંગત છે.</li> <li>અમે અસ્કયામતોના ઉપયોગિતાકાળમાં કોઈ નોંધપાત્ર ફેરફારો થયા છે કે કેમ તે નિર્ધારિત કરવા માટે ચાલુ વર્ષમાં અસ્કયામતના દરેક પ્રકારના જીવનકાળની તુલના પાછલા વર્ષ સાથે કરી અને ધંધા અને ઉદ્યોગ વિશેના અમારા જ્ઞાનના આધારે ફેરફારના વાજબીપણાને ધ્યાનમાં લીધું.</li> <li>અમે ધંધા અને ઉદ્યોગ વિશેના અમારા જ્ઞાનના આધારે ૩૧મી માર્ચ, ૨૦૨૩ના રોજ મૂલ્યમાં ઘટાડાના સૂચકો અસ્તિત્વમાં છે કે કેમ તેનું મૂલ્યાંકન કર્યું અને જ્યાં પણ અસ્કયામતો / મૂડીકૃતકામો- પ્રગતિમાં ના મૂલ્ય ઘટાડાની જોગવાઈની જરૂર હોય તેની સમીક્ષા કરવામાં આવી.</li> <li>અમે સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો અને આભાસી અસ્કયામતો પરના નિયંત્રણોનું પરીક્ષણ કર્યું, મૂડીકરણ નીતિઓની ચોચતાનું મૂલ્યાંકન કર્યું, મૂડીકૃત ખર્ચ પરની વિગતોના પરીક્ષણો કર્યા અને સક્રિય ઉપયોગથી નિવૃત્ત થયેલ અસ્કયામતોના બિન-મૂડીકરણ (de-capitalisation) અને અસ્કયામતના જીવનકાળ લાગુ પાડવા સહિત મૂડીકરણની સમયોચિતતાનું મૂલ્યાંકન કર્યું</li> </ul> <p>ઉપરોક્ત પ્રક્રિયાઓના આધારે અમને લાગ્યું કે સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો અને આભાસી અસ્કયામતોનું ધારણ કરેલ મૂલ્ય નક્કી કરવામાં વહીવટનું મૂલ્યાંકન વાજબી હતું.</p>

## એકલ નાણાકીય પત્રકો સિવાયની માહિતી અને તેના ઉપરનો ઓડિટરનો અહેવાલ

અન્ય માહિતી તૈયાર કરવાની જવાબદારી કંપનીના નિયામક મંડળની છે. અન્ય માહિતી વ્યવસ્થાપન સંબંધી ચર્ચા અને વિશ્લેષણ, મંડળના અહેવાલના પરિશિષ્ટ સહિતનો મંડળનો અહેવાલ, ધંધાની જવાબદારીઓ અને સ્થિરતા ઉપરનો અહેવાલ, સીએસઆર પ્રવૃત્તિઓ ઉપરનો અહેવાલ, કોર્પોરેટ ગવર્નન્સ અને શેરહોલ્ડરોની માહિતીની બનેલી છે, પણ એકલ નાણાકીય પત્રકો અને તેના ઉપરના અમારા ઓડિટરના અહેવાલનો તેમાં સમાવેશ થતો નથી.

એકલ નાણાકીય પત્રકો ઉપરના અમારા અભિપ્રાયમાં અન્ય માહિતીનો સમાવેશ થતો નથી અને તેના ઉપર કોઈ પ્રકારની ખાતરી તારણ વ્યક્ત કરતા નથી.

એકલ નાણાકીય પત્રકોના અમારા ઓડિટના સંદર્ભમાં અમારી જવાબદારી અન્ય માહિતી વાંચવાની છે અને એવું કરવામાં વિચારીએ છીએ કે અન્ય માહિતી એકલ નાણાકીય પત્રકો સાથે મહત્વની રીતે અસંગત છે કે કેમ અથવા ઓડિટ કરવાના સમય દરમિયાન અથવા તે સિવાય અમે મેળવેલ માહિતીની મહત્વની રીતે ખોટી રજૂઆત થઈ છે કે કેમ.

જ્યારે અમે અન્ય માહિતી વાંચીએ, જો અમે ત્યાં એવા તારણ ઉપર આવીએ કે તેમાં મહત્વના ખોટી રજૂઆત છે, તો અમારે વહીવટનો હવાલો ધરાવતા લોકોને આ બાબતની જાણ કરવી અને જો જરૂર જણાય તો યોગ્ય કાર્યવાહી કરવી જરૂરી છે. આ અંગે અમારે કંઈ જ અહેવાલ આપવાનો થતો નથી.

## એકલ નાણાકીય પત્રકો અંગે વહીવટની અને ગવર્નન્સનો હવાલો જેમને સોંપાયો છે તેમની જવાબદારી

આ એકલ નાણાકીય પત્રકો કંપની ધારા, 2013 ('ધારા')ની કલમ 134 (પ)માં દર્શાવેલી બાબતો મુજબ બનાવવા અંગેની જવાબદારી કંપનીના નિયામક મંડળની છે, જે ધારાની કલમ 133 હેઠળ અને તે હેઠળના સંબંધિત નિયમો સાથે વાંચતા સહિત સૂચવેલ ભારતીય હિસાબી ધોરણો (ઈન્ડ એએસ) અને ભારતમાં સામાન્યપણે સ્વીકૃત હિસાબી સિદ્ધાંતો મુજબ હોય અને કંપનીની નાણાકીય સ્થિતિ, નાણાકીય કામગીરી, કુલ સમાવેશક આવક, ઈક્વિટીમાં ફેરફારો અને રોકડ આવક-જાવક ખરી અને વાજબી રીતે બતાવે.

આ જવાબદારીમાં ધારાની જોગવાઈઓ અનુસાર કંપનીની અસ્કયામતોનું રક્ષણ થાય અને દગો અને અન્ય અનિયમિતતાઓ અટકે અને શોધી શકાય એ રીતે પૂરતા હિસાબી રેકર્ડ નિભાવવા, સમૂચિત હિસાબી નીતિઓની પસંદગી અને અમલીકરણ, એવા અભિપ્રાયો અને અંદાજો બનાવવા કે જે વાજબી અને કુનેહ્યુક્ત હોય અને પૂરતા આંતરિક નાણાકીય અંકુશોની રૂપરેખા બનાવવી, તેનું અમલીકરણ અને નિભાવ કે જે અસરકારક રીતે કાર્યરત હોય, નો સમાવેશ થાય છે કે જેથી એકલ નાણાકીય પત્રકો બને અને તે ખરી અને વાજબી રીતે દર્શાવાય અને તે દગા અથવા ભૂલને લીધે થતી મહત્વની ખોટી રજૂઆતથી મુક્ત હોય, એ અંગેના હિસાબી રેકર્ડની ચોકસાઈની અને સંપૂર્ણતાની ખાતરી થાય.

એકલ નાણાકીય પત્રકો બનાવવામાં નિયામક મંડળ, કંપનીની ચાલુ સંસ્થા (Going Concern) તરીકે ચાલુ રહેવાની ક્ષમતા આકારવા, ચાલુ સંસ્થા સંબંધિત, જે લાગુ પડતી હોય, તેવી બાબતો દર્શાવવા અને હિસાબી પદ્ધતિનો ચાલુ સંસ્થાના આધારે ઉપયોગ કરવા જવાબદાર છે, સિવાય કે નિયામક મંડળ કંપનીને ફડચામાં લઈ જવાનો ઈરાદો ધરાવતું હોય અથવા કામગીરી બંધ કરવા માંગતું હોય અથવા એ કરવા સિવાય કોઈ અન્ય વાસ્તવિક વિકલ્પ ઉપલબ્ધ ન હોય.

નિયામક મંડળ કંપનીની નાણાકીય અહેવાલની પ્રક્રિયા ઉપર દેખરેખ રાખવા પણ જવાબદાર છે.

## એકલ નાણાકીય પત્રકોના ઓડિટ માટે ઓડિટરની જવાબદારીઓ

અમારા હેતુઓ એ છે કે એકલ નાણાકીય પત્રકો સમગ્ર રીતે દગા અથવા ભૂલને લીધે મહત્વની ખોટી રજૂઆતથી મુક્ત હોય તેવા છે કે કેમ એ અંગે વાજબી ખાતરી મેળવીએ અને ઓડિટરનો અહેવાલ આપીએ કે જેમાં અમારો અભિપ્રાય સમાવિષ્ટ છે. વાજબી ખાતરી એ ઉચ્ચ કક્ષાની ખાતરી છે, પણ તે તેની બાંધધરી નથી આપતી કે ઓડિટના ધોરણો દ્વારા કરવામાં આવેલું ઓડિટ હંમેશા મહત્વની ખોટી રજૂઆત જો અસ્તિત્વમાં હોય તો તે શોધી કાઢશે. ખોટી રજૂઆત દગા અથવા ભૂલને લીધે ઊભી થઈ શકે અને તે વ્યક્તિગત રીતે

અથવા તો એકંદરે મહત્વની ત્યારે ગણી શકાય જ્યારે તે આ એકલ નાણાકીય પત્રકોના આધારે વપરાશકારોના આર્થિક નિર્ણયો ઉપર વાજબી રીતે અસર પાડે તે અપેક્ષિત હોય.

ઓડિટના ધોરણો (SAs) મુજબ ઓડિટના ભાગરૂપે સમગ્ર ઓડિટ દરમિયાન અમે વ્યાવસાયિક કુનેહ વાપરીએ છીએ અને વ્યાવસાયિક સંશય જાળવીએ છીએ. અમે વધુમાં (also)

- એકલ નાણાકીય પત્રકો દગા ભૂલને લીધે થતી મહત્વની ખોટી રજૂઆતમાં રહેલા જોખમોને ઓળખીએ અને આકારણી કરીએ છીએ, આ જોખમો સામે પ્રતિક્રિયા આપવા ઓડિટ કાર્યપ્રણાલીઓની રૂપરેખા ઘડીએ છીએ અને અમલમાં મુકીએ છીએ, અને અમારા અભિપ્રાય માટેના આધાર માટે પૂરતો અને યોગ્ય હોય એવો ઓડિટનો પુરાવો મેળવીએ છીએ. મહત્વની ખોટી રજૂઆત ભૂલને પરિણામે થઈ હોય તેના કરતાં દગાને પરિણામે થઈ હોય તો તેમાં તે શોધી ન શકવાનું જોખમ વધુ હોય છે, કારણ કે દગામાં સંતલસ, બનાવટી દસ્તાવેજ, ઈરાદાપૂર્વકની કસૂર, ગેરરજૂઆત અથવા આંતરિક અંકુશની ઉપરવટ જવાનો સમાવેશ થયો હોય.
- ઓડિટની સાથે સંબંધિત હોય તેવા આંતરિક અંકુશોની સમજ મેળવીએ જેથી જે તે સંજોગોમાં યોગ્ય હોય તેવી ઓડિટ કાર્યપ્રણાલીઓની રૂપરેખા બનાવી શકાય. કંપની ધારા, 2013ની કલમ 133(3)(1) હેઠળ, કંપની પાસે પર્યાપ્ત આંતરિક નાણાકીય અંકુશ પદ્ધતિ છે કે કેમ અને આવા અંકુશોની કાર્યશીલ અસરકારકતા ઉપર અભિપ્રાય વ્યક્ત કરવા માટે પણ બંધાયેલા છીએ.
- વહીવટે ઉપયોગમાં લીધેલા હિસાબી નીતિઓની યોગ્યતાનું મૂલ્યાંકન અને હિસાબી અંદાજો અને સંબંધિત પ્રક્ટીકરણનું વાજબીપણું.
- વહીવટનો હિસાબી-પદ્ધતિનો ચાલુ સંસ્થાના આધારે ઉપયોગ કરવાની યોગ્યતા અને મેળવેલ ઓડિટ પુરાવાના આધારે, બનાવો અથવા પરિસ્થિતિઓ સંબંધી મહત્વની અનિશ્ચિતતા પ્રવર્તે છે કે કેમ કે જે કંપનીની ચાલુ સંસ્થા તરીકે ચાલુ રહેવાની ક્ષમતા ઉપર નોંધપાત્ર શંકા ઊભી કરે તે અંગે નિષ્કર્ષ ઉપર આવવું. જો અમે એવા નિષ્કર્ષ ઉપર આવીએ કે મહત્વની અનિશ્ચિતતા પ્રવર્તે છે તો એકલ નાણાકીય પત્રકોના સંબંધિત પ્રક્ટીકરણ અંગે અમારા ઓડિટ અહેવાલમાં અમારે ધ્યાન દોરવું જરૂરી છે અથવા જો આપું પ્રક્ટીકરણ અપૂરતું હોય તો અમારા અભિપ્રાયમાં ફેરફાર કરવો પડે. અમારા નિષ્કર્ષ અમારા ઓડિટના અહેવાલની તારીખ સુધી મેળવેલ ઓડિટ પુરાવા ઉપર આધારિત હોય છે. તેમ છતાં, ભવિષ્યના બનાવો અથવા પરિસ્થિતિઓને કારણે કંપની ચાલુ સંસ્થા તરીકે ચાલુ રહેવાનું બંધ થઈ શકે.
- એકલ નાણાકીય પત્રકોની પ્રક્ટીકરણ સહિત એકંદર રજૂઆત, માળખું અને વિષય વસ્તુનું અને એકલ નાણાકીય પત્રકો અંતર્ગત વ્યવહારો અને બનાવો એવી રીતે રજૂ કરે છે કે જે વાજબી રજૂઆત હાંસલ કરે છે કે કેમ તેનું મૂલ્યાંકન કરવું.
- એકલ નાણાકીય પત્રકોમાં મહત્વપણુ (materiality), ખોટી રજૂઆતનું પ્રમાણ છે કે જે, વ્યક્તિગત રીતે અથવા તો એકંદરે, એકલ નાણાકીય પત્રકોના વાજબી રીતે જાણકાર વપરાશકર્તાના આર્થિક નિર્ણયોને પ્રભાવિત કરે તે સંભાવિત બનાવે છે. અમે (1) અમારા ઓડિટ કાર્યના કાર્યક્ષેત્રના આયોજનમાં અને અમારા કાર્યના પરિણામોનું મૂલ્યાંકન કરવામાં અને (2) એકલ નાણાકીય પત્રકોમાં કોઈપણ ઓળખાયેલ ખોટી રજૂઆતની અસરનું મૂલ્યાંકન કરવા માટે અમે માત્રાત્મક (quantitative) અને ગુણાત્મક પરિબલો ધ્યાનમાં લઈએ છીએ.

સંચાલન સાથે સંકળાયેલ વ્યક્તિઓ સાથે, અન્ય બાબતો સાથે, અમે ઓડિટના આયોજિત કાર્યક્ષેત્ર અને સમય નિર્ધારણ અને અમારા ઓડિટ દરમિયાન જાણમાં આવેલ આંતરિક અંકુશમાં કોઈ મહત્વની ત્રુટિઓ સહિત મહત્વના ઓડિટ તારણોની આપ-લે કરી છે.

સંચાલન સાથે સંકળાયેલી વ્યક્તિઓને સ્વતંત્રતા સંબંધી, સંલગ્ન નૈતિક જવાબદારીઓની અમે પૂર્તતા કરી છે તે અંગે નિવેદન પૂરું પાડીએ છીએ અને અમારી સ્વતંત્રતા ઉપર અસર કરે તેવા બધા સંબંધો અને અન્ય બાબતો અને જ્યાં લાગુ પડતી હોય ત્યાં સંબંધિત અગમચેતીની આપ-લે કરી છે.



સંચાલન સાથે સંકળાયેલ વ્યક્તિઓ સાથે જે બાબતોની આપ લે થઈ હોય તેમાંથી અમે ચાલુ સમયગાળાના એકલ નાણાકીય પત્રકોના ઓડિટ માટે એ બાબતો કે જે સૌથી વધુ મહત્વ ધરાવે છે તે નક્કી કરીએ છીએ અને તેથી તે ચાવીરૂપ ઓડિટ બાબતો છે. આ બાબતો અમે અમારા ઓડિટ અહેવાલમાં વર્ણવીએ છીએ સિવાય કે કાયદો અથવા નીતિનિયમો આ બાબતોનું જાહેર પ્રકટીકરણ કરતાં રોકતા હોય અથવા જ્યારે અત્યંત અસાધારણ સંજોગોમાં અમે નક્કી કરીએ કે આ બાબતોની જાણ અમારા અહેવાલમાં ના કરવી જોઈએ કારણ કે તેમ કરવાના વિપરીત પરિણામો આવી જાણકારીથી થતાં જાહેર હિતના લાભો કરતાં વધુ સબળ હોવાનું વાજબી રીતે અપેક્ષિત હોય.

### અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરનો અહેવાલ

૧. કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩ની પેટા કલમ (૧૧) અનુસાર ભારતની કેન્દ્ર સરકાર દ્વારા બહાર પાડવામાં આવેલ કંપનીઓના (ઓડિટરનો અહેવાલ) આદેશ, ૨૦૨૦ (“આદેશ”) મુજબ જરૂરી, સદર આદેશના ફકરા ૩ અને ૪માં દર્શાવેલ જેટલી લાગુ પડતી હોય તેટલી બાબતો ઉપરનું પત્રક પરિશિષ્ટ ‘એ’માં આપીએ છીએ.
૨. કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩ (૫) મુજબ અમે ઉપરોક્ત કલમ હેઠળ ભારતના કોમ્પ્યુટર અને ઓડિટર જનરલ દ્વારા બહાર પાડવામાં આવેલ માર્ગદર્શિકાઓ ઉપરનું પત્રક પરિશિષ્ટ ‘બી’ માં આપીએ છીએ.
૩. કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩(૩) મુજબ જરૂરી અમે અહેવાલ આપીએ છીએ કે:
  - અ) અમારી ઉત્તમ જાણકારી અને માન્યતા મુજબ ઉપરોક્ત એકલ નાણાકીય પત્રકોના અમારા ઓડિટના હેતુઓ માટે જરૂરી સઘળી માહિતી અને ખુલાસાઓ અમે માંગ્યા છે અને મેળવ્યા છે;
  - બ) અમારા મત મુજબ, સદર ચોપડાની અમારી ચકાસણી દ્વારા માલુમ પડ્યા પ્રમાણે, કંપનીએ ઉપરોક્ત એકલ નાણાકીય પત્રકો બનાવવા સંબંધિત કાયદા મુજબ રાખવા જરૂરી હોય તેવા યોગ્ય હિસાબી ચોપડા રાખ્યા છે;
  - ક) આ અહેવાલ સાથે સંલગ્ન સરવૈયું, નફા અને નુકસાનનું પત્રક, (અન્ય સમાવેશક આવક સહિત) ઇક્વિટીમાં ફેરફારોનું પત્રક અને રોકડ આવક-જાવક પત્રક એકલ નાણાકીય પત્રકોના હેતુ માટે નિભાવેલ સંબંધિત હિસાબી ચોપડા સાથે મળી રહે છે;
  - ડ) અમારા મત પ્રમાણે, ઉપરોક્ત એકલ નાણાકીય પત્રકો, કંપની ધારા, ૨૦૧૩ની કલમ ૧૩૩ હેઠળ નિર્દિષ્ટ કરેલ હિસાબી ધોરણોનું, કંપનીઓના (ભારતીય હિસાબી ધોરણો) નિયમો, ૨૦૧૫ સાથે વાંચતા, અનુપાલન કરે છે;
  - ઈ) સરકારી કંપની હોવાથી, ભારત સરકારના કંપની બાબતોના મંત્રાલય દ્વારા બહાર પાડેલ તા.૫મી જૂન, ૨૦૧૫ના જાહેરનામા નં. જીએસઆર ૪૬૩(ઈ) મુજબ, કંપની ધારા, ૨૦૧૩ની કલમ ૧૬૪ની પેટા-કલમ(૨)ની જોગવાઈઓ કંપનીને લાગુ પડતી નથી;
  - જ) કંપનીના નાણાકીય અહેવાલની બાબતમાં આંતરિક નાણાકીય અંકુશોના પૂરતાપણા અને આવા અંકુશોની કામગીરીની અસરકારકતા અંગે પરિશિષ્ટ ‘સી’માં અમારો અલાયદો અહેવાલ જુઓ. એકલ નાણાકીય પત્રકોના સંદર્ભમાં કંપનીના આંતરિક નાણાકીય નિયંત્રણોની પર્યાપ્ત અને અસરકારકતા ઉપર અમારો અહેવાલ અસંશોધિત અહેવાલ વ્યક્ત કરે છે.
  - ગ) સુધારેલા ધારાની કલમ ૧૯૭(૧૬)ની જરૂરિયાતો પ્રમાણે ઓડિટરોના અહેવાલમાં સમાવિષ્ટ કરવી પડતી અન્ય બાબતોના સંદર્ભમાં:
 

કંપની બાબતોના મંત્રાલય દ્વારા બહાર પાડેલ તા.૦૫.૦૬.૨૦૧૫ના જાહેરનામા નં.જીએસઆર ૪૬૩(ઈ) મુજબ સંચાલકીય મહેનતાણા સંબંધિત કલમ ૧૯૭ની જોગવાઈ, ધારાના પરિશિષ્ટ ૫ સાથે વાંચતા, કંપનીને લાગુ પડતી નથી અને
  - ઘ) કંપનીઓના (ઓડિટ અને ઓડિટર્સ) નિયમો, ૨૦૧૪ના નિયમ ૧૧ પ્રમાણે, ઓડિટરના અહેવાલમાં સમાવેશ કરવી પડતી અન્ય બાબતો અંગે, અમારા મતે અને અમારી ઉત્તમ માહિતી અને અમને આપવામાં આવેલા ખુલાસા મુજબ:

૧. કંપનીએ પડતર કાનૂની ઝઘડાની તેની નાણાકીય પરિસ્થિતિ ઉપર પડનારી અસરો તેના એકલ નાણાકીય પત્રકોમાં દર્શાવેલી છે – જુઓ એકલ નાણાકીય પત્રકોમાં દર્શાવેલી નોંધ ૨.૩૭.
  ૨. અમને આપવામાં આવેલા ખુલાસા મુજબ, કંપનીના ડેરિવેટિવ (derivative) કરારો સહિત કોઈલાંબા ગાળાના કરારો નથી કે જેને લીધે નજીકના ભવિષ્યમાં કોઈ મહત્વનું નુકસાન થાય.
  ૩. રોકાણકાર કેળવણી અને રક્ષણ ભંડોળમાં તબદીલ કરવી જરૂરી એવી કોઈ રકમો તબદીલ કરવામાં કંપનીએ કોઈ વિલંબ કર્યો નથી.
  ૪. (અ) વહીવટ રજૂઆત કરી છે કે તેની શ્રેષ્ઠ જાણકારી અથવા માન્યતા મુજબ, કંપની દ્વારા અથવા વિદેશી સંસ્થાઓ સહિત અન્ય કોઈ વ્યક્તિઓ અથવા સંસ્થાઓ (મધ્યસ્થીઓ)માં એવી સમજણ સાથે, ભલે તે લેખિતમાં નોંધાયેલ હોય અથવા અન્યથા, કે (ક્યાં તો ઉદાર લીધેલા ભંડોળ અથવા શેર પ્રીમિયમ અથવા અન્ય કોઈપણ સ્ત્રોતો અથવા પ્રકારના ભંડોળમાંથી)
    - કંપની (અંતિમ લાભાર્થીઓ) દ્વારા અથવા તેમના વતી કોઈપણ રીતે ઓળખાયેલી અન્ય વ્યક્તિઓ અથવા સંસ્થાઓમાં પ્રત્યક્ષ અથવા પરોક્ષ રીતે ધિરાણ અથવા રોકાણ કરે અથવા
    - અંતિમ લાભાર્થીઓને અથવા તેના વતી કોઈપણ બાંધધરી, સિક્યોરીટી અથવા તેના જેવું આપે એવા કોઈ ભંડોળના પેશગી કે ધિરાણ આપવામાં આવ્યા નથી અથવા રોકાણ કરવામાં આવ્યું નથી.
  - (બ) વહીવટ રજૂઆત કરી છે કે તેની શ્રેષ્ઠ જાણકારી અથવા માન્યતા મુજબ, કંપનીને વિદેશી સંસ્થાઓ ( ઈંડિંગ પાર્ટીઝ ) સહિત કોઈપણ વ્યક્તિઓ અથવા સંસ્થાઓ પાસેથી એવી સમજણ સાથે ભલે તે લેખિતમાં નોંધાયેલ હોય અથવા અન્યથા,
    - પ્રત્યક્ષ કે આડકતરી રીતે, ઈંડિંગ પાર્ટી (અંતિમ લાભાર્થી) દ્વારા અથવા તેમના વતી કોઈપણ રીતે ઓળખાયેલી અન્ય વ્યક્તિઓ અથવા સંસ્થાઓને ધિરાણ આપશે અથવા રોકાણ કરે અથવા
    - અંતિમ લાભાર્થીઓ તરફથી અથવા તેના વતી કોઈપણ બાંધધરી, સિક્યોરીટી અથવા તેના જેવું આપે એવું કોઈ ભંડોળ પ્રાપ્ત થયું નથી.
  - (ક) સંજોગો અનુસાર વાજબી અને યોગ્ય ગણાતી એવી ઓડિટ પ્રક્રિયાઓના આધારે, અમારા ધ્યાન પર એવું કંઈ આવ્યું નથી કે જેના કારણે અમને એવું માનવામાં આવ્યું હોય કે ઉપરોક્ત પેટા કલમ (એ) અને (બી) હેઠળની રજૂઆતો, કોઈપણ નોંધપાત્ર ખોટી રજૂઆત ધરાવે છે.
૫. કંપની દ્વારા વર્ષ દરમિયાન જાહેર કરેલ/ચૂકવવામાં આવેલ ડિવિડન્ડ કંપની અધિનિયમ, ૨૦૧૩ની કલમ ૧૨૩નું પાલન કરે છે.

જે એન ગુમા એન્ડ કું એલએલપી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૯સી/ડબલ્યુ૧૦૦૮૯૨

સ્થળ : અમદાવાદ  
તારીખ: ૩૦.૦૫.૨૦૨૩  
UDIN: 23076727BHANLJ4907

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં.૭૬૭૨૭



## ઓડિટરોના અહેવાલ સાથેનું પરિશિષ્ટ-એ

(આ જ તારીખના ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના સભ્યો પ્રતિના અમારા અહેવાલના 'અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરનો અહેવાલ' હેઠળના વિભાગના ફકરા (૧) માં ઉલ્લેખ કરેલ)

અમારી ઉત્તમ જાણકારી અને કંપનીએ અમને પૂરા પડવામાં આવેલા ખુલાસાઓ અને હિસાબી ચોપડા અને રેકર્ડની ઓડિટની સામાન્ય પ્રક્રિયામાં અમારી ચકાસણી મુજબ, અમે અહેવાલ આપીએ છીએ કે :

૧. કંપનીની સ્થાવર મિલકત ચંત્રો અને ઉપકરણો (પીપીઈ) અસ્કયામતોના વપરાશનો હક્ક (આરઓયુ) અને આભાસી અસ્કયામતોના સંદર્ભમાં :

અ. એ. કંપનીએ તેની પીપીઈના જથ્થા અને જગ્યા સહિતની સંપૂર્ણ વિગતો અને આરઓયુ અસ્કયામતોની સંબંધિત વિગતો દર્શાવતા વ્યવસ્થિત રેકર્ડ રાખ્યા છે.

બી. કંપનીએ તેની આભાસી અસ્કયામતોની સંપૂર્ણ વિગતો દર્શાવતા વ્યવસ્થિત રેકર્ડ રાખ્યા છે.

બ. કંપની પાસે પીપીઈની ભૌતિક ચકાસણીનો કાર્યક્રમ છે જેના દ્વારા પીપીઈ દર ત્રણ વર્ષે ચકાસવામાં આવે છે, જેનું આવર્તન, અમારા અભિપ્રાયમાં, કંપનીના કદ પ્રમાણે અને અસ્કયામતોના પ્રકાર પ્રમાણે વાજબી છે. આ કાર્યક્રમ અનુસાર પીપીઈની ૩૧મી માર્ચ, ૨૦૨૧ના રોજ ચકાસણી થઈ હતી.

નાણાકીય વર્ષ ૨૦૨૨-૨૩ દરમિયાન તેના ફક્ત અકીમોટા થર્મલ પાવર યોજનાની પીપીઈની ભૌતિક ચકાસણી કરવામાં આવી હતી. આવી ચકાસણીમાં જે વિસંગતતા જોવા મળી હતી તેની હિસાબી ચોપડામાં યોગ્ય અસર આપવામાં આવી હતી. અમને આપવામાં આવેલી માહિતી અને ખુલાસાઓ મુજબ બાકીની પીપીઈની ભૌતિક ચકાસણી આવતા નાણાકીય વર્ષમાં કરવામાં આવશે.

ક. અમને આપવામાં આવેલી માહિતી અને ખુલાસા મુજબ અને કંપનીના રેકર્ડની અમારી ચકાસણીના આધારે, સ્થાવર મિલકતો જે નાણાકીય પત્રકોમાં પીપીઈ હેઠળ દર્શાવવામાં આવી છે તેના માલિકીખત (સિવાય કે એવી મિલકતો જ્યાં કંપની પટેદાર છે અને લીઝ કરારો પટેદારની તરફેણમાં વિધિવત અમલી છે.) સરવૈયાની તારીખે કંપનીના નામે રાખવામાં આવ્યા છે.

ડ. અમને આપવામાં આવેલી માહિતી અને ખુલાસા મુજબ અને કંપનીના રેકર્ડની અમારી ચકાસણીના આધારે કંપનીએ વર્ષ દરમિયાન તેની પીપીઈ (આરઓયુ અસ્કયામતો સહિત) અથવા આભાસી અસ્કયામતો અથવા બંનેનું પુનઃમૂલ્યાંકન કર્યું નથી.

ઈ. અમને આપવામાં આવેલી માહિતી અને ખુલાસા મુજબ અને કંપનીના રેકર્ડની અમારી તપાસના આધારે, બેનામી વ્યવહારો (પ્રતિબંધ) ધારા, ૧૯૮૮ (૨૦૧૬માં સુધારેલ) અને તે હેઠળ બનાવેલ નિયમો હેઠળ કોઈપણ બેનામી મિલકત રાખવા બદલ કંપની વિરૂદ્ધ કોઈ કાર્યવાહી શરૂ કરવામાં આવી નથી અથવા પડતર નથી.

૨. માલસામાનના સ્ટોક અને કાર્યકારી મૂડીની મર્યાદાઓના સંદર્ભમાં :

અ. (૧) માલસામાનના સ્ટોકની ભૌતિક ચકાસણી વહીવટ દ્વારા વાજબી સમયાંતરે કરી છે.

(૨) વહીવટ દ્વારા અનુસરવામાં આવતી માલસામાનના સ્ટોકની ભૌતિક ચકાસણીનું આવરી લીધેલ ક્ષેત્ર અને કાર્યપ્રણાલી કંપનીના કદ અને તેની કામગીરીના પ્રકારના સંબંધમાં વાજબી, પર્યાપ્ત અને યોગ્ય છે.

(૩) કંપનીએ માલસામાનના સ્ટોકના યોગ્ય રેકર્ડ રાખ્યા છે. સ્ટોકની ભૌતિક ચકાસણી અને ચોપડામાં દર્શાવેલ સ્ટોક વચ્ચે દરેક શ્રેણીના સ્ટોક માટે કોઈ મહત્વની વિસંગતતા માલુમ પડી નથી અને તેની હિસાબી ચોપડામાં યોગ્ય અસર આપી છે.

બ. કંપનીને ચાલુ અસ્કયામતોના તારણના આધારે બેંકો અથવા નાણાકીય સંસ્થાઓ પાસેથી એકંદરે પાંચ કરોડ રૂપિયાથી વધુની કાર્યકારી મૂડીની સીમા (Limits) માં મંજૂર કરવામાં આવી છે, પરંતુ કંપનીને વર્ષ દરમિયાન તે સીમાનો લાભ લીધો નથી.

૩. અમને આપેલી માહિતી અને ખુલાસા મુજબ અને કંપનીના રેકર્ડની અમારી ચકાસણીના આધારે કંપનીએ વર્ષ દરમિયાન, કંપની ધારા, ૨૦૧૩ની કલમ ૧૮૯ હેઠળ નિભાવેલા રજિસ્ટરમાં આવૃત કંપનીઓ, પેઢીઓ, મર્યાદિત જવાબદારીવાળી ભાગીદારી પેઢીઓ અથવા અન્ય પેઢીઓમાં કોઈ રોકાણ કર્યું નથી, કોઈ બાંધધરી અથવા જામીનગીરી આપી નથી અથવા ધિરાણના સ્વરૂપમાં, તારણવાળુ અથવા તારણ વગરનું, કોઈ ધિરાણ અથવા પેશગી આપ્યા નથી. તેથી આદેશના ફકરા ૩(૩)ની જરૂરિયાત કંપનીને લાગુ પડતી નથી.

૪. ધિરાણો, રોકાણો, બાંધધરીઓ અને જામીનગીરીઓની બાબતમાં કંપની ધારા, ૨૦૧૩ની કલમ ૧૮૫ અને ૧૮૬ની લાગુ પડતી જોગવાઈઓનું પાલન થયું છે.

૫. ભારતીય રિઝર્વ બેંક દ્વારા બહાર પાડવામાં આવેલી માર્ગદર્શક સૂચનાઓ મુજબ અને કંપની ધારા, ૨૦૧૩ની કલમ ૭૩ થી ૭૬ની જોગવાઈઓના અર્થમાં અને જ્યાં લાગુ પડતી હોય તેવી અન્ય સંલગ્ન જોગવાઈઓ અને તે હેઠળ બનાવેલા નિયમો મુજબની, વર્ષ દરમિયાન કંપનીએ કોઈ થાપણો અથવા થાપણો તરીકે મનાતી એવી રકમો સ્વીકારેલ નથી. તદનુસાર આદેશનો ફકરો ૩(૫) કંપનીને લાગુ પડતો નથી.

૬. કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૮ની પેટા કલમ (૧) હેઠળ કેન્દ્ર સરકારે બનાવેલા પડતરના રેકર્ડ નિભાવવા અંગેના આદેશ મુજબ કંપનીએ નિયત કરેલ હિસાબો અને રેકર્ડ બનાવ્યા છે અને નિભાવ્યા છે.

૭. કાયદાકીય લહેણા બાબતમાં

અ. અમને આપવામાં આવતી આવેલી માહિતી અને ખુલાસા મુજબ અને અમે કરેલી ચકાસણીના આધારે, પ્રોવિડન્ટ ફંડ, રોકાણકાર કેળવણી અને રક્ષણ ભંડોળ, કામદાર રાજ્ય વીમો, આવક વેરો, ગુડ્સ અને સર્વિસ વેરો, વેચાણ વેરો, કેન્દ્રીય વેચાણ વેરો, સર્વિસ વેરો, આબકારી જકાત, સીમાશુલ્ક, વેલ્યુ એડેડ ટેક્સ અને દર અને અન્ય કાયદાકીય લહેણા પેટેના બિનવિવાદાસ્પદ કાયદાકીય લહેણા યોગ્ય સત્તાવાળાઓ પાસે જમા કરાવવામાં કંપની સામાન્યપણે નિયમિત છે.

બ. આબકારી જકાત, સર્વિસ વેરા, આવક વેરા અને કેન્દ્રીય વેચાણ વેરા/વેટ અંગે વિવાદાસ્પદ લહેણા કે જે જમા કરાવ્યા ન હોય તેની વિગતો નીચે મુજબ છે :

કાયદાનું નામ	લહેણાનો પ્રકાર	રકમ કયા સમયગાળાને લગતી છે	રકમ (₹ લાખમાં)	ન્યાયાલય કે જ્યાં વિવાદ પડતર છે.
વાણિજ્ય વેરો	વેચાણ વેરો/વેટ	૧૯૯૫-૯૬	૯૮.૯૨	એપેલેટ ટ્રીબ્યુનલે ચૂકાદો આપ્યો છે, અસર આપતો આદેશ થવાનો બાકી
વાણિજ્ય વેરો	વેચાણ વેરો/વેટ	૧૯૯૭-૯૮	૨.૪૫	એપેલેટ ટ્રીબ્યુનલે ચૂકાદો આપ્યો છે, અસર આપતો આદેશ થવાનો બાકી
વાણિજ્ય વેરો	વેચાણ વેરો/વેટ	૧૯૯૭-૯૮	૪.૨૬	એપેલેટ ટ્રીબ્યુનલે ચૂકાદો આપ્યો છે, અસર આપતો આદેશ થવાનો બાકી
કેન્દ્રીય આબકારી જકાત ધારો, ૧૯૪૪	આબકારી જકાત	૨૦૧૧-૧૨	૪૫૦.૪૬	એપેલેટ ઓથોરિટી /ન્યાયિક સ્તર (adjudicating level)
સર્વિસ વેરો	સર્વિસ વેરો	ડિસે, ૧૫ થી ઓગસ્ટ, ૧૬	૦.૩૨	એપેલેટ ટ્રીબ્યુનલ
સર્વિસ વેરો	સર્વિસ વેરો	૨૦૧૮-૧૯	૬૨૧.૦૮	એપેલેટ ઓથોરિટી/ન્યાયિક સ્તર
સર્વિસ વેરો	સર્વિસ વેરો	૨૦૧૮-૧૯   ૨૦૧૯-૨૦	૫૦૯.૭૮	એપેલેટ ઓથોરિટી/ન્યાયિક સ્તર
આવકવેરા ધારો, ૧૯૬૧	આવકવેરો	આકારણી વર્ષ ૨૦૧૨-૧૩	૧૮૯.૭૧	સીઆઈટી (અપીલ) અને કલમ ૧૫૪ હેઠળ સુધારા અરજી દાખલ કરી
આવકવેરા ધારો, ૧૯૬૧	આવકવેરો	આકારણી વર્ષ ૨૦૧૩-૧૪	૧,૪૫૭.૦૬	ગુજરાત વડી અદાલત
આવકવેરા ધારો, ૧૯૬૧	આવકવેરો	આકારણી વર્ષ ૨૦૧૫-૧૬	૧,૭૦૭.૪૯	સીઆઈટી (અપીલ) અને કલમ ૧૫૪ હેઠળ સુધારા અરજી
આવકવેરા ધારો, ૧૯૬૧	આવકવેરો	આકારણી વર્ષ ૨૦૧૮-૧૯	૧,૯૨૯.૦૩	સીઆઈટી (અપીલ)
આવકવેરા ધારો, ૧૯૬૧	આવકવેરો	આકારણી વર્ષ ૨૦૨૦-૨૧	૪,૦૨૪.૯૭	સીઆઈટી (અપીલ)

૮. અમને આપેલી માહિતી અને ખુલાસા મુજબ અને કંપનીના રેકર્ડની અમારી ચકાસણીના આધારે, હિસાબી ચોપડામાં કોઈ વ્યવહારો નોંધાયા નથી જે વર્ષ દરમિયાન આવકવેરા ધારા, ૧૯૬૧ હેઠળ કરવેરા આકારણીઓમાં આવક તરીકે સોંપવામાં અથવા જાહેર કરવામાં આવ્યા હોય. અગાઉ વણનોંધાયેલ કોઈ આવક નથી જે વર્ષ દરમિયાન હિસાબી ચોપડામાં યોગ્ય રીતે નોંધાયેલ હોય.

૯. વર્ષ દરમિયાન કંપની પાસે કોઈ નાણાકીય સંસ્થાઓ, બેંકો, સરકાર કે ડિબેન્યર હોલ્ડરો તરફથી કોઈ ધિરાણ અથવા ઉછીની રકમ નથી. તદ્દનુસાર, આદેશના ફકરો ૩(૯) કંપનીને લાગુ પડતો નથી.

૧૦. અ કંપનીએ વર્ષ દરમિયાન પ્રારંભિક જાહેર ઓફર અથવા ત્યારબાદની જાહેર ઓફર (જાણી સાધનો સહિત) દ્વારા કોઈ નાણાં ઉભા કર્યા નથી અને તેથી આદેશના ફકરા ૩(૧૦)(એ) હેઠળ અહેવાલ આપવાનું લાગુ પડતું નથી.

બ અમને આપેલી માહિતી અને ખુલાસા મુજબ અને કંપનીના રેકર્ડની અમારી ચકાસણીના આધારે સમીક્ષા હેઠળના વર્ષ દરમિયાન કંપનીએ શેર અથવા કન્વર્ટિબલ ડિબેન્યર્સ (સંપૂર્ણ, અંશત : અથવા વૈકલ્પિક રીતે કન્વર્ટિબલ)ની કોઈ પસંદગીની ફાળવણી અથવા પ્રાઇવેટ પ્લેસમેન્ટ કર્યું નથી અને તેથી આદેશના ફકરા ૩(૧૦)(બી) હેઠળ અહેવાલ આપવાનું લાગુ પડતું નથી.

૧૧. અ. અમને આપેલી માહિતી અને ખુલાસાઓ મુજબ, કંપની દ્વારા અથવા કંપની સામે તેના અધિકારીઓ અથવા કર્મચારીઓ દ્વારા અમારા ઓડિટ દરમિયાન કોઈ દગો જાણમાં આવ્યો કે નોંધાયો નથી.

બ. કંપની ધારાની કલમ ૧૪૩ની પેટા કલમ ૧૨ની જોગવાઈઓના સંદર્ભમાં ઓડિટરો દ્વારા કંપનીઓના (ઓડિટ અને ઓડિટર્સ) નિયમો, ૨૦૧૪ના નિયમ ૧૩ હેઠળ નિર્ધારિત ફોર્મ એડીટી-૪માં વર્ષ દરમિયાન અને આ અહેવાલની તારીખ સુધીમાં કોઈ ઓડિટ અહેવાલ કેન્દ્ર સરકારમાં ફાઇલ કર્યો નથી.

ક. અમને આપવામાં આવેલી માહિતી અને ખુલાસા મુજબ, કંપની

દ્વારા વર્ષ દરમિયાન કોઈ વ્હીસલ બ્લોઅર ફરિયાદ મળી નથી.

૧૨. અમારા અભિપ્રાય મુજબ અને અમને આપેલી માહિતી અને ખુલાસા મુજબ, કંપની નિધિ કંપની નથી. તે મુજબ, આદેશનો ફકરો ૩(૧૨)(એ), (બી) અને (સી) કંપનીને લાગુ પડતો નથી.

૧૩. અમને આપેલી માહિતી અને ખુલાસા મુજબ, સંબંધિત પાર્ટીઓ સાથેના બધા વ્યવહારોમાં જ્યાં લાગુ પડતું હોય ત્યાં કંપની ધારા, ૨૦૧૩ની કલમ ૧૭૭ અને ૧૮૮નું અનુપાલન કરવામાં આવ્યું છે અને એકલ નાણાકીય પત્રકો વિગેરેમાં લાગુ પડતા ભારતીય હિસાબી ધોરણોની જરૂરિયાત મુજબની વિગતો દર્શાવી છે.

૧૪. અ. કંપની પાસે આંતરિક ઓડિટ પ્રથા છે જે તેના ધંધાના કદ અને પ્રકારને અનુરૂપ છે.

બ. અમે અમારી ઓડિટ પ્રક્રિયાઓનો પ્રકાર, સમયોચિતતા અને સીમા નક્કી કરવા કંપનીને વર્ષ દરમિયાન અને આજ સુધીના, વર્ષ માટે આપેલા આંતરિક ઓડિટ અહેવાલોને ધ્યાનમાં લીધા છે.

૧૫. અમને આપેલી માહિતી અને ખુલાસા મુજબ અને કંપનીના રેકર્ડની અમારી ચકાસણીના આધારે, વર્ષ દરમિયાન કંપનીએ નિયામકો સાથે અથવા તેમની સાથે સંકળાયેલી ધારાની કલમ ૧૯૨માં દર્શાવેલ વ્યક્તિઓ સાથે કોઈ બિન-રોકડ વ્યવહાર કર્યા નથી.

૧૬. અમને આપેલી માહિતી અને ખુલાસા મુજબ, કંપનીએ ભારતીય રિઝર્વ બેંક ધારા, ૧૯૩૪ની કલમ ૪૫-આઈએ હેઠળ નોંધણી કરવી જરૂરી નથી. તદ્દનુસાર, આદેશના ફકરા ૩ (૧૬)ની જોગવાઈ કંપનીને લાગુ પડતી નથી.

૧૭. અમને આપવામાં આવેલી માહિતી અને ખુલાસા મુજબ કંપનીએ નાણાકીય વર્ષમાં અને તેના તરતના પાછળના વર્ષમાં રોકડ પોટ કરી નથી.

૧૮. વર્ષ દરમિયાન વૈધાનિક ઓડિટરોએ કોઈ રાજીનામું આપ્યું નથી.

૧૯. નાણાકીય ગુણોત્તર, નાણાકીય અસ્કયામતોની વસૂલાતની વયવૃદ્ધિ અને અપેક્ષિત તારીખો અને નાણાકીય જવાબદારીઓની ચૂકવણી,

નાણાકીય પત્રકો સાથેની અન્ય માહિતી, નિયામક મંડળ અને વહીવટની યોજનાઓના આધારે અમારો અભિપ્રાય છે કે ઓડિટ અહેવાલની તારીખે કોઈ મહત્વની અનિશ્ચિતતા અસ્તિત્વમાં નથી કે સરવૈયાની તારીખે પ્રવર્તમાન જવાબદારીઓ સરવૈયાની તારીખથી એક વર્ષના સમયગાળામાં જ્યારે ચૂકવવાપાત્ર થાય ત્યારે પહોંચી વળવા સક્ષમ છે. છતાં, અમે જણાવીએ છીએ કે આ કંપનીની ભવિષ્યની સફરતાની ખાતરી આપતા નથી. અમે વધુમાં જણાવવીએ છીએ કે અમારો અહેવાલ ઓડિટ અહેવાલની તારીખ સુધીની હકીકતોના આધારે આપ્યો છે અને અમે ન તો કોઈ બાંધધરી અથવા કોઈ ખાતરી આપીએ છીએ કે સરવૈયાની તારીખથી એક વર્ષના સમયગાળા સુધીની ચૂકવવાપાત્ર થતી બધી જવાબદારીઓની તે જ્યારે ચૂકવવાપાત્ર બને ત્યારે કંપની દ્વારા છૂટી કરવામાં (discharged) આવશે.

૨૦. અ. અમને આપવામાં આવેલી માહિતી અને ખુલાસા મુજબ, કંપનીએ, સમગ્ર રકમ ખર્ચા નાખી છે. તેથી વણવપરાયેલી કોઈ રકમ નથી કે જે ઉક્ત ધારાની કલમ ૧૩૫ની પેટા કલમ (૫)ના બીજા પરંતુકના અનુપાલનમાં નાણાકીય વર્ષ પૂરું થવાના છ મહિનાના સમયગાળામાં કંપની ધારાના પરિશિષ્ટ ૭માં નિર્દિષ્ટ

ફંડમાં ટ્રાન્સફર કરવાની જરૂર હોય. તે પ્રમાણે, આદેશના ફકરા ૩(૨૦)(એ) હેઠળ આ વર્ષ માટે અહેવાલ આપવાનું લાગુ પડતું નથી.

- બ. કંપની ધારાની કલમ ૧૩૫ની પેટા-કલમ (૫) હેઠળ, કોઈ પણ ચાલુ યોજનાના અનુસંધાનમાં એવી કોઈ રકમ બાકી નથી જે ધારાની કલમ ૧૩૫ની પેટા કલમ(૬)ની જોગવાઈના અનુપાલનમાં નિર્દિષ્ટખાતામાં ટ્રાન્સફર કરવાની જરૂર હોય.

**જે એન ગુપ્તા એન્ડ કું એલએલપી**

ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી

પેઢી નં. ૦૦૬૫૬૯૯સી/૬૦૯૫૧૦૦૮૯૨

**સ્થળ :** અમદાવાદ

**તારીખ:** ૩૦.૦૫.૨૦૨૩

**UDIN:** 23076727BHANLJ4907

**સીએ દેવેન્દ્ર ઉપાધ્યાય**

ભાગીદાર

મેમ્બરશીપ નં.૭૬૭૨૭

## સ્વતંત્ર ઓડિટરોના અહેવાલ સાથેનું પરિશિષ્ટ બી

(આ જ તારીખના ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના સભ્યો પ્રતિના અમારા અહેવાલના ‘અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરનો અહેવાલ’ હેઠળના વિભાગમાં ‘ર’ માં ઉલ્લેખિત)

ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (“કંપની”)ના એકલ નાણાકીય પત્રકો પરના અમારા તારીખ ૩૦મી મે, ૨૦૨૩ના સ્વતંત્ર ઓડિટરના અહેવાલના અનુસંધાનમાં, અમે કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩(૫) હેઠળના વર્ષ ૨૦૨૨-૨૩ માટે લાગુ પડતી માર્ગદર્શિકાઓ અને પેટા-માર્ગદર્શિકાઓમાં નીચે મુજબ અહેવાલ આપ્યો છે:

### ખંડ-૧

#### વર્ષ ૨૦૨૨-૨૩ માટે લાગુ પડતી કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩(૫) હેઠળની માર્ગદર્શિકાઓ

અ. નં.	કલમ ૧૪૩ (૫) હેઠળની માર્ગદર્શિકાઓ/પ્રશ્નો	ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડે ભરેલા પગલાં	હિસાબો અને નાણાકીય બાબતો ઉપર અસર
૧	કંપની પાસે હિસાબી વ્યવહારો આઈટી (IT) પદ્ધતિ દ્વારા પ્રક્રિયા કરવાની પદ્ધતિ છે? જો હા, તો હિસાબી વ્યવહારો આઈટી પદ્ધતિની બહાર પ્રક્રિયા કરવાથી હિસાબોના સાકલ્ય (Integrity) ઉપરના સૂચિતાર્થ સાથે નાણાકીય અસરો, જો કોઈ હોય તો, દર્શાવવી.	હા, કંપની પાસે ઓરેકલ (Oracle) આધારિત કંપનીના બધા વિભાગોને આવરી લેતી સંયોજિત ઈઆરપી (ERP) પદ્ધતિ છે જેમાંથી હિસાબી વ્યવહારોની પ્રક્રિયા થાય છે. અમને એવો કોઈ કિસ્સો જોવા મળ્યો નથી કે જ્યાં હિસાબી વ્યવહારોની પ્રક્રિયા ઈઆરપીની બહાર કરવામાં આવી હોય. તેથી, તેની હિસાબોના સાકલ્ય ઉપર કોઈ અસર પડતી નથી.	કોઈ અસર પડતી નથી.
૨	કંપનીને ઋણદાતા પાસેથી મળેલી લોન પરત કરવાની કંપનીની અશક્તિને લીધે હાલની લોનની કોઈ પુનર્ચના અથવા દેવા/લોન/વ્યાજ વિગેરે જતું કરવાના/લખી વાળવાના કોઈ કિસ્સા બન્યા છે? જો હા, તો તેની નાણાકીય અસરો દર્શાવવી આવા કિસ્સાઓ યોગ્ય રીતે હિસાબમાં લેવાયા છે? (જો ઋણદાતા સરકારી કંપની હોય તો આ માર્ગદર્શિકા ઋણદાતા કંપનીના વૈધાનિક ઓડિટરને પણ લાગુ પડે છે.)	કંપની પાસે કોઈ દેવા નથી. તેથી કંપનીને ઋણદાતા પાસેથી મળેલી લોન પરત કરવાની કંપનીની અશક્તિને લીધે હાલની લોનની કોઈ પુનર્ચના અથવા દેવા/લોન/વ્યાજ વિગેરે જતું કરવાના/લખી વાળવાના કોઈ કિસ્સા બન્યા નથી.	કોઈ અસર પડતી નથી.
૩	કેન્દ્રીય / રાજ્ય સરકાર અથવા તેની એજન્સીઓ પાસેથી ચોક્કસ ચોજના માટે મળેલ/મળનાર ભંડોળ (અનુદાન/સહાયકી, વિગેરે) તેની શરતો અને બોલીઓ મુજબ યોગ્ય રીતે હિસાબમાં લેવાયા/વાપરવામાં આવ્યા હતા? વિચલન (Deviation) થયાના કિસ્સાઓની યાદી બનાવો.	હા, કેન્દ્રીય / રાજ્ય સરકાર અથવા તેની એજન્સીઓ પાસેથી ચોક્કસ ચોજના માટે મળેલ / મળનાર ભંડોળ (અનુદાન/સહાયકી, વિગેરે) તેની શરતો અને બોલીઓ મુજબ યોગ્ય રીતે હિસાબમાં લેવાયા/વાપરવામાં આવ્યા હતા.	કોઈ અસર પડતી નથી.

જે એન ગુપ્તા એન્ડ કું એલએલપી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૯૨/૬૦૯૫૧૦૦૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૭૬૭૨૭

સ્થળ : અમદાવાદ

તારીખ: ૩૦.૦૫.૨૦૨૩

UDIN: 23076727BHANLJ4907

## ખંડ-૨

## કંપની ધારા, ૨૦૧૩ ની કલમ ૧૪૩(પ) હેઠળ સેક્ટર માટેની ચોક્કસ પેટા-માર્ગદર્શિકાઓ

અ. નં.	કલમ ૧૪૩ (પ) હેઠળની પેટા-માર્ગદર્શિકાઓ/પ્રશ્નો	ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ ભરેલા પગલાં	હિસાબો અને નાણાકીય બાબતો ઉપર અસર
		ઉત્પાદન ક્ષેત્ર	
		ખાણકામ	
૧	પર્યાવરણની પ્રતિફૂળ અસરો ઘટાડવા, કંપનીએ સ્થાપિત ધારાધોરણો મુજબ પૂરતા પગલાં ભર્યા છે? અને નિર્વાસિત લોકોના રાહત અને પુનઃવસવાટ માટે પૂરતા પગલાં ભર્યા છે?	અમને આપેલી માહિતી અને ખુલાસા મુજબ, કંપની પર્યાવરણની પ્રતિફૂળ અસર ઘટાડવા/ અંકુશિત કરવા બહારની એજન્સી પાસેથી દરેક યોજના માટે પર્યાવરણ પ્રદૂષણ અંકુશ કરવા માટેનો અહેવાલ મેળવે છે.  વર્ષ ૨૦૨૨-૨૩ માટે કંપનીની કોઈપણ યોજના ખાતે મોટો વિસ્થાપન/ પુનઃવસવાટ થયો નથી (અમે તાંત્રિક નિષ્ણાતો નથી તેની નોંધ લેશોજી)	કોઈ અસર પડતી નથી.
૨	કંપનીએ ખાણકામ અને પર્યાવરણ સંબંધિત નીતિ અને નિયમો હેઠળ જરૂરી કાયદાકીય પૂર્તતા મેળવી છે?	અમને આપેલી માહિતી અને ખુલાસા મુજબ, કંપનીએ ગુજરાત પ્રદૂષણ નિયંત્રણ બોર્ડ પાસેથી ખાણકામ યોજનાઓ માટે જરૂરી સંમતિ મેળવી છે.	કોઈ અસર પડતી નથી.
૩	ખાણમાંથી ઓવરબર્ડન ન હટાવવાની અને ખાણની પરત પુરવણીની કામગીરી ખાણકામની પ્રવૃત્તિને અનુરૂપ છે?	અમને જણાવ્યા મુજબ, લિઝાઈટ યોજનાઓ ખાતે ખાણમાંથી ઓવરબર્ડન હટાવવાની અને ખાણની પરત પુરવણીની કામગીરી મંજૂર થયેલ/સુપ્રત કરેલ/બનાવેલ માઈન કલોઝર પ્લાન મુજબની ખાણકામ પ્રવૃત્તિને અનુરૂપ છે.  (અમે તાંત્રિક નિષ્ણાતો નથી તેની નોંધ લેશોજી.)	કોઈ અસર પડતી નથી.
૪	કંપનીએ કોઈ ખાણમાં કામગીરી વિખેરી નાંખી હોય અને ખાણ કામગીરી બંધ કરી હોય તો તે મુજબ તે સામે ડેડરેન્ટનું ચૂકવણું કર્યું છે કે કેમ તે ચકાસવું.	અમને જણાવ્યા મુજબ કંપનીએ લિઝાઈટ ખલાસ થવાથી પાનાન્દો ખાણની કામગીરી બંધ કરી છે. વર્ષ દરમિયાન ઉપરની ખાણ માટે ₹૬૮.૭૬લાખનું ડેડરેન્ટ ચૂકવ્યું હતું.	લાગુ પડતું નથી.
૫	કંપનીએ નાણાકીય પત્રકોમાં પુનઃવસવાટ પ્રવૃત્તિ અને માઈન કલોઝર પ્લાનની યોગ્ય હિસાબી અસરો આપી છે?	પુનઃવસવાટ પ્રવૃત્તિ અને માઈન કલોઝર અંગેનો ખર્ચ કંપનીના હિસાબી ચોપડામાં એ અંગે અપનાવેલી નીતિ અનુસાર યોગ્ય રીતે હિસાબમાં લેવાયો છે.	કોઈ અસર પડતી નથી.



અ. નં.	કલમ ૧૪૩ (૫) હેઠળની પેટા-માર્ગદર્શિકાઓ/પ્રશ્નો	ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડે ભરેલા પગલાં	હિસાબો અને નાણાકીય બાબતો સર
		<b>ઊર્જા ક્ષેત્ર</b>	
		<b>(ઊર્જા) પેદાશ</b>	
૧	થર્મલ પાવર યોજનાઓના કિસ્સાઓમાં વિવિધ પ્રદૂષણ નિયંત્રણ કાયદાઓની પૂર્તતા અંગે અને રાખના વપરાશ અને નિકાલ સહિત તેની અસરો અને કંપનીની આ સંદર્ભની નીતિ ચકાસવી અને તેના ઉપર ટિપ્પણી કરવી.	અમને પૂરી પાડેલી માહિતી અને ખુલાસાઓ અનુસાર, કંપનીએ વિવિધ પ્રદૂષણ નિયંત્રણ કાયદાઓની પૂર્તતા કરી છે. રાખના વપરાશ અને નિકાલના સંદર્ભમાં સામાન્ય રીતે કંપની પાનાન્ધો પ્રોજેક્ટ ખાતે ખાણમાં પડેલા ખાડાઓ પૂરવામાં (backfilling) તેનો ઉપયોગ કરે છે.	કોઈ અસર પડતી નથી.
૨	કંપનીએ ખાનગી પાર્ટીઓ સાથે પીટહેડથી કોલસો ખોદી અને આવકની વહેંચણી કરવાના કરારો કર્યા છે અને એ કંપનીના નાણાકીય હિતની પૂરતી સુરક્ષા કરે છે?	અમને જણાવ્યા મુજબ કંપનીએ પીટહેડથી કોલસો ખોદીને આવકની વહેંચણી કરવાના કોઈ કરારો ખાનગી પાર્ટીઓ સાથે કર્યા નથી.	લાગુ પડતું નથી.
૩	કંપની પાસે કોલસા અંગે આપેલા ઓર્ડર અને મળેલ કોલસાના જથ્થા/ગુણવત્તાનું મેળવણું કરવાની યોગ્ય પદ્ધતિ છે? અને કોલસાના ગ્રેડ/ભેજ અને વિલંબ શૂલ્ક વગેરેની હિસાબી ચોપડામાં યોગ્ય નોંધ કરવામાં આવે છે?	કંપની બહારની પાર્ટીઓ પાસેથી કોલસો ખરીદતી નથી. છતાં અમને જણાવવામાં આવ્યું છે કે કંપની પાસે ઈઆરપીમાં ઓર્ડર કરેલ અને મળેલ જથ્થાના મેળવણાની પદ્ધતિ છે અને કોલસાના ગ્રેડ/ભેજ અને વિલંબ શૂલ્ક વિગેરેની લેબોરેટરી પાસેથી મળેલ ટેસ્ટ સર્ટિફિકેટના આધારે નોંધ કરવામાં આવેલ છે. (અમે તાંત્રિક નિષ્ણાતો નથી તેની નોંધ લેશોજી.)	કોઈ અસર પડતી નથી.
૪	મુક્ત ઊર્જાનો કેટલો હિસ્સો રાજ્ય સરકારને આપવાપાત્ર બને છે અને તેની ગણતરી સ્વીકૃત શરતો મુજબ થઈ છે અને હિસાબોમાં સ્વીકૃત હિસાબી ધોરણો મુજબ દર્શાવી છે?	સરકાર અંકુશિત એકમને ઊર્જા વેચવામાં આવે છે અને તેની ગણતરી પીપીએ (ઊર્જા ખરીદી કરાર)ની શરતો મુજબ કરવામાં આવે છે.	કોઈ અસર પડતી નથી.
૫	જળવિદ્યુત યોજનાઓના કિસ્સામાં પાણીનો નિકાલ રાજ્ય સરકારની જૈવ વિવિધતા જાળવવાની બહાર પાડેલી નીતિ/માર્ગદર્શિકાઓ અનુસાર છે? તે ન જાળવવાને કારણે કોઈ ઇંડ ચૂકવ્યો/ચૂકવવાપાત્ર છે કે કેમ તેનો અહેવાલ આપો.	અમને જણાવ્યા પ્રમાણે કંપની દ્વારા કોઈ જળવિદ્યુત યોજના હાથ ધરવામાં આવી નથી.	લાગુ પડતું નથી.

સ્થળ : અમદાવાદ  
તારીખ: ૩૦.૦૫.૨૦૨૩  
UDIN: 23076727BHANLJ4907

જે એન ગુપ્તા એન્ડ કું એલએલપી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૯૯૬/૬બલ્યુ૧૦૦૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં.૭૬૭૨૭

## સ્વતંત્ર ઓડિટરોના અહેવાલ સાથેનું પરિશિષ્ટ-સી

(અમારા આ જ તારીખના ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના સભ્યો પ્રતિના અમારા અહેવાલના ‘અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરનો અહેવાલ’ હેઠળના વિભાગમાં 3(એફ) માં ઉલ્લેખિત)

એકલ નાણાકીય પત્રકોના સંદર્ભમાં કંપની ધારા, 2013 (‘ધારા’)ની કલમ 173ની પેટા કલમ 3 ના કલોઝ(૧) હેઠળનો આંતરિક નાણાકીય અંકુશો ઉપરનો અહેવાલ

અમે ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (“કંપની”)નું 31મી માર્ચ, 2023ના રોજનું નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોનું ઓડિટ, તે તારીખે પૂરા થતા વર્ષના એકલ નાણાકીય પત્રકોના અમારા ઓડિટ સાથે, કર્યું છે.

### આંતરિક નાણાકીય અંકુશો માટેની વહીવટની જવાબદારી

ધી ઈન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયા(આઈસીએઆઈ)એ બહાર પાડેલ નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોના ઓડિટ ઉપરની માર્ગદર્શક નોંધમાં દર્શાવેલ આંતરિક અંકુશોના આવશ્યક ઘટકોને ધ્યાનમાં લઈને એકલ નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક અંકુશો ઉપરના નાણાકીય અહેવાલ આપવાની બાબતમાં કંપનીએ સ્થાપેલા માપદંડો આધારિત આંતરિક નાણાકીય અંકુશો સ્થાપવાની અને નિભાવવાની જવાબદારી કંપનીના વહીવટની છે. આ જવાબદારીઓમાં પૂરતા આંતરિક નાણાકીય અંકુશોની રૂપરેખા બનાવવી, તેના અમલીકરણ અને નિભાવ કે જે કંપનીના નીતિ નિયમોને વળગી રહીને, તેની અસ્કયામતોનું રક્ષણ, દગા અને ભૂલો અટકાવવા અને શોધવા, હિસાબી રેકર્ડની ચોકસાઈ અને સંપૂર્ણતા અને કંપની ધારા, 2013 હેઠળ જરૂરી એવી રીતે સમયસર આધારભૂત નાણાકીય માહિતી બનાવવા સહિત, આવા અંકુશો ધંધાના વ્યવસ્થિત અને કાર્યક્ષમ સંચાલનની ખાતરી થાય એવી રીતે અસરકારક રીતે કાર્યરત હતા, તેનો સમાવેશ થાય છે.

### ઓડિટરની જવાબદારી

એકલ નાણાકીય પત્રકોના સંદર્ભમાં નાણાકીય અહેવાલની ઉપરના કંપનીના આંતરિક નાણાકીય અંકુશો ઉપર અમારા ઓડિટના આધારે અભિપ્રાય વ્યક્ત કરવાની અમારી જવાબદારી છે. આઈસીએઆઈ(ICA)એ બહાર પાડેલ નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોના ઓડિટ ઉપરની માર્ગદર્શક નોંધ (“માર્ગદર્શક નોંધ”) અને ધારાની કલમ 173(૧૦) હેઠળ સૂચિત કરેલા ઓડિટીંગ ઉપરના ધોરણો, એકલ નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક નાણાકીય અંકુશોના ઓડિટને જેટલે અંશે લાગુ પડે છે, તેના અનુસાર અમે અમારું ઓડિટ હાથ ધર્યું હતું. તે ધોરણો અને માર્ગદર્શક નોંધ પ્રમાણે એ જરૂરી છે કે અમે નૈતિક જવાબદારીઓની પૂર્તતા કરીએ અને ઓડિટનું આયોજન અને કામગીરી એવા હોવા જોઈએ કે એકલ નાણાકીય પત્રકોના સંદર્ભમાં નાણાકીય અહેવાલની ઉપર પૂરતા આંતરિક નાણાકીય અંકુશો સ્થાપવા હતા અને નિભાવવામાં આવ્યા હતા અને આવા અંકુશો બધી મહત્વની બાબતમાં અસરકારક રીતે કાર્યરત હતા એની વાજબી ખાતરી મેળવીએ.

અમારી ઓડિટની કામગીરીની કાર્યપ્રણાલીઓમાં નાણાકીય અહેવાલની ઉપરના એકલ નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક નાણાકીય અંકુશોની પદ્ધતિના પૂરતાપણા અને તેની કાર્યરત અસરકારકતા અંગે ઓડિટ પુરાવા મેળવવાનો સમાવેશ થાય છે.

અમારા નાણાકીય અહેવાલની ઉપરના એકલ નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક નાણાકીય અંકુશોના ઓડિટમાં નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશો અંગેની સમજ મેળવવાનો, તેમાં રહેલી મહત્વની નબળાઈથી થનારા જોખમની આકારણી કરવાનો અને આવા જોખમની આકારણીના આધારે આંતરિક અંકુશોની રૂપરેખા અને કાર્યરત

અસરકારકતાની ચકાસણી અને મૂલ્યાંકનનો સમાવેશ થયો હતો. કાર્યપ્રણાલીઓ પસંદ કરવી એ ઓડિટરની કુનેહ પર આધાર રાખે છે કે જેમાં દગા અથવા ભૂલને લીધે એકલ નાણાકીય પત્રકોમાં ખોટી રજૂઆત અંગેના જોખમની આકારણીનો સમાવેશ થાય છે.

અમે માનીએ છીએ કે અમે જે ઓડિટ પુરાવો મેળવેલ છે તે આંતરિક નાણાકીય અહેવાલની ઉપરના કંપનીના આંતરિક નાણાકીય અંકુશો પરના અમારા ઓડિટ અભિપ્રાય માટે પૂરો અને ઉચિત પાચો પૂરો પાડે છે.

### નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોનો અર્થ:

નાણાકીય અહેવાલની ઉપરના કંપનીનો આંતરિક નાણાકીય અંકુશ એ નાણાકીય અહેવાલની બાબતમાં વિશ્વસનીયતા અને બહારના હેતુઓ માટે સામાન્ય સ્વીકૃત હિસાબી સિદ્ધાંતો મુજબ એકલ નાણાકીય પત્રકો બનાવવા માટે વાજબી ખાતરી પૂરી પાડવા માટે યોજેલ પ્રક્રિયા છે. કંપનીના નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશમાં

1. રેકર્ડ નિભાવવા કે જેમાં કંપનીની અસ્કયામતોના વ્યવહારો અને નિકાલનું વાજબી વિગતવાર, ચોક્કસ અને ચોચ્ય પ્રતિબિંબ પડે;
2. વ્યવહારોની નોંધણી સામાન્ય સ્વીકૃત હિસાબી સિદ્ધાંતો મુજબ એકલ નાણાકીય પત્રકો બનાવવા માટે જરૂરી હોય તે મુજબ અને કંપનીની આવકો અને ખર્ચા કંપનીના વહીવટ અને નિયામકો દ્વારા અધિકૃત થયા બાદ જ થાય છે, એ અંગે વાજબી ખાતરી પૂરી પાડી શકે; અને
3. નાણાકીય પત્રકોના ઉપર જેની મહત્વની અસર પડે તેમ હોય તેવા કંપનીની અસ્કયામતોના બિનઅધિકૃત સંપાદન, ઉપયોગ અથવા નિકાલ રોકી શકાય અથવા સમયસર શોધી શકાય એ અંગે વાજબી ખાતરી પૂરી પાડી શકે એવી નીતિઓ અને કાર્યપ્રણાલીઓનો સમાવેશ થાય છે.

### નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોની અંતર્ગત મર્યાદાઓ

નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોની અંતર્ગત મર્યાદાઓના કારણે, જેમાં વહીવટના મેળાપીપણા અથવા અચોચ્ચતાથી અંકુશોની ઉપરવટ જવાની શક્યતા, ભૂલ અથવા દગાના કારણે મહત્વની ખોટી રજૂઆત થઈ શકે અને શોધી ન શકાય નો સમાવેશ થાય છે. ઉપરાંત ભવિષ્યના સમયગાળા માટે નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશો અંગેના મૂલ્યાંકનના અંદાજોમાં એ જોખમ રહેતું છે કે પરિસ્થિતિમાં ફેરફાર થવાના કારણે અથવા નીતિઓ અથવા કાર્યપ્રણાલીઓની પૂર્તતા કરવામાં અધઃપતન થવાના કારણે નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશો અપૂરતા બની જાય.

### અભિપ્રાય

ધી ઈન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયાએ બહાર પાડેલ નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોના ઓડિટ ઉપરની માર્ગદર્શક નોંધમાં દર્શાવેલ આંતરિક અંકુશોના આવશ્યક ઘટકોને ધ્યાનમાં લેતા કંપનીએ નાણાકીય અહેવાલની ઉપરના આંતરિક અંકુશોને માટે સ્થાપેલ માપદંડોના આધારે, અમારા અભિપ્રાય મુજબ 31મી માર્ચ, 2023ના રોજ કંપની પાસે બધી મહત્વની બાબતોમાં નાણાકીય અહેવાલની ઉપરના પૂરતા આંતરિક નાણાકીય અંકુશોની પદ્ધતિ છે અને નાણાકીય અહેવાલની ઉપરના આવા નાણાકીય અંકુશો અસરકારક રીતે કાર્યરત હતા.

જે એન ગુપ્તા એન્ડ કું એલએલપી

ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી

પેઢી નં. 005૫૬૯૯સી/5બલ્ચુ900૮૯૨

સ્થળ : અમદાવાદ

તારીખ: 30.0૫.2023

UDIN: 23076727BHANLJ4907

સીએ દેવેન્દ્ર ઉપાધ્યાય

ભાગીદાર

મેમ્બરશીપ નં.૭૬૭૨૭

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજનું એકલ સરવૈયું

(₹ લાખમાં)

વિગત	નોંધ નંબર	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>(૧) અસ્કયામતો</b>			
<b>૧. બિન-ચાલુ અસ્કયામતો</b>			
(એ) સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો	૨.૦૧એ	૧,૦૩,૮૯૩.૪૮	૧,૦૮,૨૮૬.૦૮
(બી) વપરાશનો હક ધરાવતી અસ્કયામત	૨.૦૧બી	૮૬૨.૬૨	૮૧૫.૪૧
(સી) મૂડીકૃત કામો, પ્રગતિમાં	૨.૦૧સી	૧,૧૫૬.૪૮	૧,૧૫૮.૮૭
(ડી) સ્થાવર મિલકતોમાં રોકાણ	૨.૦૨	૮,૬૮૭.૫૩	૮,૮૧૧.૩૧
(ઈ) અન્ય આભાસી અસ્કયામતો	૨.૦૩એ	૩૧,૫૪૪.૩૮	૩૨,૮૨૪.૨૩
(એફ) આભાસી અસ્કયામતો, પ્રગતિ હેઠળ	૨.૦૩બી	૧,૧૪૫.૩૪	૧,૧૩૨.૭૦
(જી) નાણાકીય અસ્કયામતો			
(૧) સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાં રોકાણો	૨.૦૪	૮૮૧.૩૭	૮૮૧.૩૭
(૨) અન્ય રોકાણો	૨.૦૫	૪૭,૦૨૬.૧૭	૫૭,૮૧૪.૪૨
(૩) ધિરાણો	૨.૦૬	૫૭૩.૮૯	૬૩૭.૭૮
(૪) અન્ય નાણાકીય અસ્કયામતો	૨.૦૭	૨,૨૪,૪૨૬.૮૩	૧,૫૮,૧૫૬.૫૦
(એચ) અન્ય બિન ચાલુ અસ્કયામતો	૨.૦૮	૬૮,૪૪૦.૬૮	૪૮,૬૨૫.૮૮
<b>કુલ બિન-ચાલુ અસ્કયામતો</b>		<b>૪,૮૮,૭૪૮.૯૦</b>	<b>૪,૨૧,૨૫૫.૭૫</b>
<b>૨. ચાલુ અસ્કયામતો</b>			
(એ) સ્ટોક	૨.૦૯	૧૦,૬૯૮.૧૨	૮,૮૮૦.૮૧
(બી) નાણાકીય અસ્કયામતો			
(૧) વેપારી લેણાં	૨.૧૦	૧૮,૮૯૭.૮૮	૨૦,૪૯૧.૮૭
(૨) રોકડ અને રોકડ સમકક્ષ	૨.૧૧એ	૫,૧૦૨.૦૧	૪,૨૬૩.૪૮
(૩) બેંક સિલક ઉપરના (૨) સિવાયની	૨.૧૧બી	૨,૪૬૦.૧૭	૨,૩૫૨.૬૫
(૪) ધિરાણો	૨.૧૨	૨૮૮.૫૮	૩૦૨.૮૫
(૫) અન્ય નાણાકીય અસ્કયામતો	૨.૧૩	૧,૪૧,૪૩૫.૭૬	૧,૧૩,૩૩૪.૧૦
(સી) અન્ય ચાલુ અસ્કયામતો	૨.૧૪	૨૦,૫૪૭.૩૬	૧૩,૫૬૩.૧૬
<b>કુલ ચાલુ અસ્કયામતો</b>		<b>૧,૯૯,૪૪૦.૯૮</b>	<b>૧,૬૩,૨૮૯.૧૨</b>
વેચાણ માટે ધારણ કરેલ તરીકે વર્ગીકૃત કરેલી અસ્કયામતો	૨.૧૫	૪.૬૭	૪.૮૫
<b>કુલ અસ્કયામતો</b>		<b>૬,૮૮,૧૯૪.૫૫</b>	<b>૫,૮૪,૫૪૯.૮૨</b>
<b>(૨) ઇક્વિટી અને જવાબદારીઓ</b>			
<b>૧. ઇક્વિટી</b>			
(એ) ઇક્વિટી શેર મૂડી	૨.૧૬	૬,૩૬૦.૦૦	૬,૩૬૦.૦૦
(બી) અન્ય ઇક્વિટી	૨.૧૭	૫,૬૮૯.૫૮	૪,૭૨૨.૩૮
<b>કુલ ઇક્વિટી</b>		<b>૧૨,૦૪૯.૫૮</b>	<b>૧૧,૦૮૨.૩૮</b>
<b>૨. જવાબદારીઓ</b>			
<b>બિન-ચાલુ જવાબદારીઓ</b>			
(એ) નાણાકીય જવાબદારીઓ			
(૧) લીઝ જવાબદારીઓ	૨.૧૮એ	૪૮.૭૧	૨૭.૦૧
(૨) અન્ય નાણાકીય જવાબદારીઓ	૨.૧૮બી	૨૮૪.૭૪	૧૬૭.૭૮
(બી) જોગવાઈઓ	૨.૧૯	૫૬,૧૭૮.૧૦	૫૭,૧૨૩.૫૬
(સી) વિલંબિત કરવેરાની જવાબદારીઓ (ચોખ્ખી)	૨.૨૦	૫,૦૭૧.૪૬	૪,૮૧૮.૮૪
(ડી) અન્ય બિન-ચાલુ જવાબદારીઓ	૨.૨૧	૧,૨૮૪.૧૮	૧,૫૩૧.૦૭
<b>કુલ બિન-ચાલુ જવાબદારીઓ</b>		<b>૬૨,૮૭૭.૨૦</b>	<b>૬૩,૭૬૮.૨૬</b>
<b>ચાલુ જવાબદારીઓ</b>			
(એ) નાણાકીય જવાબદારીઓ			
(૧) લીઝ જવાબદારીઓ	૨.૨૨એ	૦.૭૭	૨૮.૧૮
(૨) વેપારી ચૂકવણાં	૨.૨૨બી	-	-
(એ) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસના કુલ બાકી માંગણાં		-	-
(બી) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસ સિવાયના કુલ બાકી માંગણાં		૨૦,૩૨૮.૭૯	૨૦,૩૮૧.૦૬
(૩) અન્ય નાણાકીય જવાબદારીઓ	૨.૨૩	૧૬,૫૩૬.૩૪	૧૫,૬૨૮.૧૮
(બી) જોગવાઈઓ	૨.૨૪	૨,૫૪૮.૫૪	૧,૧૮૨.૮૩
(સી) અન્ય ચાલુ જવાબદારીઓ	૨.૨૫	૮,૯૬૧.૭૩	૪,૪૪૩.૨૮
<b>કુલ ચાલુ જવાબદારીઓ</b>		<b>૪૮,૮૭૬.૧૭</b>	<b>૪૨,૧૮૩.૫૩</b>
<b>કુલ જવાબદારીઓ</b>		<b>૧,૧૨,૨૫૩.૩૭</b>	<b>૧,૦૫,૯૫૧.૭૯</b>
<b>કુલ ઇક્વિટી અને જવાબદારીઓ</b>		<b>૬,૮૮,૧૯૪.૫૫</b>	<b>૫,૮૪,૫૪૯.૮૨</b>
હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો આ સાથેની નોંધ નાણાકીય પત્રકોનો અભિન્ન ભાગ છે.	૧		

અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ પત્ની  
પેઢી નં. ૦૦૬૫૬૮૯/ડબલ્યુ.૧૦૦૮૮૨

સીએ ટેવેન્ક ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૦૭૬૭૨૭

સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઇવાન્સ  
કંપની સચિવ

નિયામક મંડળના નામે અને પત્ની

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-૦૬૭૧૭૮૩૭

નીતિન શુક્લ  
નિયામક  
ડીન-૦૦૦૪૧૪૩૩  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

## 31મી માર્ચ, 2023ના રોજ પૂરા થતા વર્ષનું એકલ નફા અને નુકસાનનું પત્રક

(₹ લાખમાં)

વિગત	નોંધ નંબર	2022-23	2021-22
૧. કામગીરીમાંથી આવક	૨.૨૬	૩,૫૦,૧૪૪.૭૫	૨,૭૩,૨૦૭.૮૪
૨. અન્ય આવક	૨.૨૭	૩૯,૨૪૦.૦૫	૧૫,૫૧૭.૮૨
૩. કુલ આવક (૧+૨)		૩,૮૯,૩૮૪.૮૦	૨,૮૮,૭૨૫.૭૬
૪. ખર્ચ			
સ્ટોકમાં ફેરફાર	૨.૨૮	(૧,૦૨૮.૭૮)	૬૦૫.૮૦
કર્મચારી લાભ અંગેનો ખર્ચ	૨.૨૯	૧૫,૮૪૫.૩૯	૧૩,૨૮૯.૦૫
નાણાકીય પડતર	૨.૩૦	૨૨૮.૦૪	૩૨૯.૭૨
ઘસારો અને ક્ષીણતા ખર્ચ	૨.૩૧	૮,૧૧૬.૪૫	૯,૭૯૮.૩૪
અન્ય ખર્ચ	૨.૩૨	૨,૦૦,૫૦૬.૫૨	૧,૮૭,૦૦૭.૬૯
કુલ ખર્ચ (૪)		૨,૨૩,૬૬૭.૬૨	૨,૧૧,૦૩૦.૬૦
૫. કરવેરા પહેલાનો નફો (૩-૪)		૧,૬૫,૭૧૭.૧૮	૭૭,૬૯૫.૧૬
૬. કરવેરા ખર્ચ:	૨.૩૩		
ચાલુ કરવેરા ખર્ચ		૪૩,૨૪૯.૧૪	૧૯,૫૮૪.૪૧
વિલંબિત કરવેરા ખર્ચ		(૪૪૩.૪૮)	૧૨,૯૧૩.૭૧
અગાઉના વર્ષોની ઓછી જોગવાઈ		૧,૬૬૩.૯૯	૬૭૫.૯૬
કુલ કરવેરા ખર્ચ (૬)		૪૪,૪૬૯.૬૫	૩૩,૧૭૪.૦૮
૭. વર્ષનો નફો		૧,૨૧,૨૪૭.૫૩	૪૪,૫૨૧.૦૮
૮. અન્ય સમાવેશક આવક	૨.૩૪		
(૧) નફા અથવા નુકસાનમાં પુનઃવર્ગીકૃત નહિ થનારી બાબતો		(૯,૬૩૪.૨૩)	૩૦,૬૬૧.૮૩
(એ) ઈકિવટી સાધનોના વાજબી મૂલ્યમાં ફેરફાર અન્ય સમાવેશક આવક (FVTOCI) દ્વારા વાજબી મૂલ્યે માપવામાં આવેલ		(૧૦,૭૮૮.૨૫)	૨૯,૫૦૮.૨૮
(બી) રોજગારી પછીના લાભની જવાબદારીઓની પુનઃમાપણી		૧,૧૫૪.૦૨	૧,૧૫૩.૫૫
(૨) બાબતોને લગતો આવકવેરો જે નફા અથવા નુકસાનમાં પુનઃવર્ગીકૃત થશે નહિ.		(૫૯૬.૧૫)	(૫૯૯.૧૭)
કુલ અન્ય સમાવેશક આવક (૮)		(૧૦,૨૩૦.૩૮)	૩૦,૦૬૨.૬૬
૯. વર્ષની કુલ સમાવેશક આવક (વર્ષના નફા અને અન્ય સમાવેશક આવકની બનેલી) (૭+૮)		૧,૧૧,૦૧૭.૧૫	૭૪,૫૮૩.૭૪
ઈકિવટી શેર દીઠ કમાણી (EPS) (દાર્શનિક (Face) મૂલ્ય પર)			
મૂળ (₹માં)	૨.૩૫	૩૮.૧૩	૧૪.૦૦
ફેરફાર બાદ (Diluted) (₹માં)	૨.૩૫	૩૮.૧૩	૧૪.૦૦
હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો આ સાથેની નોંધ નાણાકીય પત્રકોનો અભિન્ન ભાગ છે.	૧		

## અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૯૯/ડબલ્યુ.૧૦૦૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૦૭૬૭૨૭

સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

## નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-૦૬૭૧૭૯૩૭

નીતિન શુક્લ  
નિયામક  
ડીન-૦૦૪૧૪૩૩  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષનું એકલ ઇક્વિટીમાં ફેરફારનું પત્રક (SOCIE)

### એ. ઇક્વિટી શેર મૂડી :

૩૧મી માર્ચ, ૨૦૨૩ના રોજ

(₹ લાખમાં)

વિગત	૧લી એપ્રિલ ૨૦૨૨ના રોજ બાકી	અગાઉના સમયગાળાની ભૂલોને કારણે ઇક્વિટી શેર મૂડીમાં ફેરફાર	૧લી એપ્રિલ ૨૦૨૨ના રોજ પુનઃ દર્શિત કરેલ બાકી	ઇક્વિટી શેર મૂડીમાં ચાલુ વર્ષ દરમિયાન ફેરફાર	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી
૩૧,૮૦,૦૦,૦૦૦ ઇક્વિટી શેર દરેક ₹૨૦	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦

૩૧મી માર્ચ, ૨૦૨૨ના રોજ

(₹ લાખમાં)

વિગત	૧લી એપ્રિલ ૨૦૨૧ના રોજ બાકી	અગાઉના સમયગાળાની ભૂલોને કારણે ઇક્વિટી શેર મૂડીમાં ફેરફાર	૧લી એપ્રિલ ૨૦૨૧ના રોજ પુનઃ દર્શિત કરેલ બાકી	ઇક્વિટી શેર મૂડીમાં ચાલુ વર્ષ દરમિયાન ફેરફાર	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી
૩૧,૮૦,૦૦,૦૦૦ ઇક્વિટી શેર દરેક ₹૨૦	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦

### બી. અન્ય ઇક્વિટી :

(₹ લાખમાં)

વિગત	અનામતો અને વધારો		અન્ય સમાવેશક આવક દ્વારા ઇક્વિટી સાધનો	કુલ અન્ય ઇક્વિટી
	સામાન્ય અનામત	જાળવી રાખેલ કમાણી		
૩૧મી માર્ચ, ૨૦૨૧ ના રોજ બાકી	૨,૭૧,૬૨૮.૯૬	૧,૦૮,૪૨૧.૪૭	૧૬,૫૪૮.૦૮	૩,૬૬,૬૯૮.૫૧
અગાઉના સમયગાળાની ભૂલો*	-	૧,૩૯૧.૭૮	-	૧,૩૯૧.૭૮
અહેવાલ હેઠળના સમયગાળાની શરૂઆતની પુનઃદર્શિત કરેલી બાકી (એ)	૨,૭૧,૬૨૮.૯૬	૧,૦૯,૮૧૩.૨૫	૧૬,૫૪૮.૦૮	૩,૬૮,૦૧૦.૨૯
વર્ષનો નફો	-	૪૪,૫૨૧.૦૮	-	૪૪,૫૨૧.૦૮
વર્ષની અન્ય સમાવેશક આવક	-	૭૫૦.૪૫	૨૯,૩૧૨.૨૧	૩૦,૦૬૨.૬૬
વર્ષની કુલ સમાવેશક આવક (બી)	-	૪૫,૨૭૧.૫૩	૨૯,૩૧૨.૨૧	૭૪,૫૮૩.૭૪
ડિવિડન્ડ (સી)	-	(૬૩૬.૦૦)	-	(૬૩૬.૦૦)
૩૧મી માર્ચ, ૨૦૨૨ના રોજ બાકી (એ+બી+સી)	૨,૭૧,૬૨૮.૯૬	૧,૫૪,૪૪૮.૭૮	૪૫,૮૬૦.૨૯	૪,૭૨,૨૩૮.૦૩
૧લી એપ્રિલ, ૨૦૨૨ના રોજની બાકી (ડી)	૨,૭૧,૬૨૮.૯૬	૧,૫૪,૪૪૮.૭૮	૪૫,૮૬૦.૨૯	૪,૭૨,૨૩૮.૦૩
વર્ષનો નફો	-	૧,૨૧,૨૪૭.૫૩	-	૧,૨૧,૨૪૭.૫૩
વર્ષની અન્ય સમાવેશક આવક	-	૮૬૩.૫૫	(૧૧,૦૯૩.૯૩)	(૧૦,૨૩૦.૩૮)
વર્ષની કુલ સમાવેશક આવક (ઇ)	-	૧,૨૨,૧૧૧.૦૮	(૧૧,૦૯૩.૯૩)	૧,૧૧,૦૧૭.૧૫
ડિવિડન્ડ (એફ)	-	(૧૩,૬૭૪.૦૦)	-	(૧૩,૬૭૪.૦૦)
૩૧મી માર્ચ, ૨૦૨૩ના રોજ બાકી (ડી+ઇ+એફ)	૨,૭૧,૬૨૮.૯૬	૨,૬૨,૮૮૫.૮૬	૩૪,૭૬૬.૩૬	૫,૬૯,૫૮૧.૧૮

\* અગાઉના સમયગાળાની બાબતોને કારણે કરેલ હવાલા (adjustments) ની અસરો નોંધ નંબર ૨.૪૮માં સમજાવવામાં આવી છે.

### અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી.  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૮૯/ડબલ્યુ૧૦૦૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૦૭૬૭૨૭  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

### નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-૦૬૭૧૭૯૩૭

નીતિન શુક્લ  
નિયામક  
ડીન-૦૦૦૪૧૪૩૩  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩



## 31મી માર્ચ, 2023ના રોજ પૂરા થતા વર્ષનું એકલ રોકડ આવક-જાવક પત્રક

(₹ લાખમાં)

વિગત	2022-23	2021-22
<b>ચાલુ કામગીરીમાંથી રોકડ આવક-જાવક</b>		
કરવેરા પહેલાનો નફો	1,54,090.12	109,564.15
હવાલા :		
ઘસારો અને ક્ષીણતા ખર્ચ	2,995.84	6,962.38
નાણાકીય પડતર	229.69	213.29
બેંકો અને કંપનીઓમાંથી મળેલ વ્યાજ	(13,209.40)	(2,240.60)
ડિવિડન્ડની આવક	(1,062.83)	(661.22)
સ્થાયી અસ્કયામતોના વેચાણમાંથી થયેલ ચોખ્ખો લાભ	(15.38)	(33.68)
અગાઉના વર્ષોની વધારાની જોગવાઈ પરત લીધી	(201.80)	(101.59)
અસ્કયામતોની / પરચૂરણ બાકીઓની / સ્ટોર્સની માંડવાળ / (પરત લીધી)	(153.10)	(150.13)
અગાઉના સમયગાળાનું સમાયોજન	-	1,361.02
આવકવેરા ઉપર વ્યાજ	(12,180.02)	-
<b>કાર્યકારી મૂડીના ફેરફાર પહેલાનો ચાલુ કામગીરીમાંથી નફો</b>	<b>1,40,456.51</b>	<b>107,260.25</b>
હવાલા :		
ધંધાકીય તથા અન્ય લેણાં	(7,982.24)	(20,216.02)
સ્ટોક	(1,448.34)	1,022.80
ધંધાકીય અને અન્ય દેવા	5,952.64	10,240.13
<b>ચાલુ કામગીરીમાંથી રોકડ આવક</b>	<b>1,37,078.57</b>	<b>108,007.16</b>
કરવેરાની ચૂકવણી	(88,541.03)	(22,225.40)
<b>ચાલુ કામગીરીમાંથી ચોખ્ખી રોકડ આવક-જાવક (એ)</b>	<b>48,537.54</b>	<b>85,781.76</b>
<b>રોકાણોની કામગીરીની રોકડ આવક-જાવક</b>		
સ્થાયર મિલ્કત, યંત્રો અને ઉપકરણો, સ્થાયર મિલકતોમાં રોકાણ અને આભાસી અસ્કયામતોની ખરીદી	(2,320.44)	(3,410.44)
સ્થાયી અસ્કયામતોનું વેચાણમાંથી ઉપજ	33.06	80.02
થાપણો (મુકેલ) / પાકેલ (matured)	(25,688.08)	(72,056.05)
બેંકો અને કંપનીઓમાંથી મળેલ વ્યાજ	6,306.46	7,808.02
ડિવિડન્ડની આવક	1,062.83	661.22
<b>રોકાણોની કામગીરીમાંથી ચોખ્ખી રોકડ આવક-જાવક (બી)</b>	<b>(10,606.17)</b>	<b>(66,117.27)</b>
<b>નાણાકીય કામગીરીમાંથી રોકડ આવક-જાવક</b>		
લીઝ જવાબદારીમાંથી ચૂકવણી	(42.52)	(32.18)
ચૂકવેલ ડિવિડન્ડ	(13,508.00)	(535.00)
<b>નાણાકીય કામગીરીમાંથી ચોખ્ખી રોકડ આવક-જાવક (સી)</b>	<b>(13,550.52)</b>	<b>(567.18)</b>
<b>રોકડ તથા રોકડ સમકક્ષમાં ચોખ્ખો વધારો/(ઘટાડો) (એ+બી+સી)</b>	<b>232.43</b>	<b>(1,112.49)</b>
<b>રોકડ તથા રોકડ સમકક્ષની સમયગાળાની શરૂઆતની બાકી</b>	<b>8,253.82</b>	<b>28,132.08</b>
<b>રોકડ તથા રોકડ સમકક્ષની સમયગાળાની આખરની બાકી</b>	<b>8,486.25</b>	<b>27,019.59</b>
<b>રોકડ આવક-જાવકના પત્રકની નોંધ :</b>		
૧. રોકડ અને રોકડ સમકક્ષમાં સમાવિષ્ટ છે :		
હાથ ઉપર રોકડ અને ચેકો	-	-
બેંકોમાં બાકી		
ચાલુ ખાતાઓમાં	1,402.01	1,362.82
થાપણ ખાતાઓમાં (અસલ મુદ્દત ત્રણ માસ કરતાં ઓછી)	-	54.00
નાણાકીય સંસ્થાઓ પાસે થાપણ	3,500.00	2,200.00
	<b>4,902.01</b>	<b>3,616.82</b>

૨. નજીકના લાખ રૂપિયામાં પૂર્ણાંકિત (Round off) કરવા અને / અથવા ચાલુ વર્ષના આંકડાઓ સાથે સરખામણી થઈ શકે તે માટે ગઈ સાલના આંકડાઓને જ્યાં જરૂરી જણાય ત્યાં પુનઃજૂથ/પુનઃગોઠવણી/પુનઃવર્ગીકૃત/પુનઃદર્શાવ્યા અને સુધારેલા છે.

૩. રોકડ આવક-જાવક પત્રક ઇન્ડ એએસ-૭ મુજબ પરોક્ષ પદ્ધતિથી બનાવવામાં આવેલ છે.

અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી.  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. 0054522/ડબલ્યુ900222

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. 095022

સ્થળ: અમદાવાદ  
તા. 30મી મે, 2023

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐચર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-05090630

નીતિન શુક્લ  
નિયામક  
ડીન-00081833

સ્થળ: અમદાવાદ  
તા. 30મી મે, 2023

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે નાણાકીય પત્રકો ઉપરની નોંધ

### નોંધ ૧: હિસાબ પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો.

આ નોંધ એકલ નાણાકીય પત્રકો બનાવવામાં લાગુ પાડેલા હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતોની યાદી પૂરી પાડે છે.

#### (એ) તૈયાર કરવાનો આધાર-

##### (૧) ઇન્ડ એએસના અનુપાલનનું વિધાન :

એકલ નાણાકીય પત્રકો કંપની ધારા, ૨૦૧૩ (ધારા)ની કલમ ૧૩૩ હેઠળ નિર્દિષ્ટ ભારતીય હિસાબી ધોરણો (ઇન્ડ એએસ), સમયાંતરે સુધારેલા કંપનીઓના (ભારતીય હિસાબી ધોરણો) નિયમો, ૨૦૧૫ સાથે વાંચતા અને ધારાની અન્ય લાગુ પડતી જોગવાઈઓ મુજબ તૈયાર કરવામાં આવ્યા છે.

##### (૨) ઐતિહાસિક પડતર પરંપરા :

નાણાકીય પત્રકો ભારતમાં સામાન્ય સ્વીકૃત હિસાબી સિદ્ધાંતો અને ધારાની સંબંધિત જોગવાઈઓ, તે હેઠળ નિર્દિષ્ટ ભારતીય હિસાબી ધોરણો સહિત, ઐતિહાસિક પડતર પરંપરા હેઠળ લેવા પદ્ધતિ પ્રમાણે બનાવ્યા છે, સિવાય કે નીચેની બાબતો કે જ્યાં લાગતા વળગતા ઇન્ડ એએસની જરૂરિયાતો મુજબ વાજબી મૂલ્યાંકનનો અમલ કરવામાં આવ્યો છે :

- ઇક્વિટી સાધનોમાં રોકાણો :
- વેચાણ માટે ધારણ કરેલી બિન-ચાલુ અસ્કયામતો અને
- કર્મચારી વ્યાખ્યાયિત લાભ યોજનાઓ- યોજના અસ્કયામતો અને
- લીઝની માપણી જે વાજબી મૂલ્યાંકન નથી પણ જેમાં વાજબી મૂલ્યાંકનની થોડી સમાનતા હોય છે.

#### અગાઉના સમયની - અગાઉથી ચૂકવેલ બાબતો :

વહીવટ નક્કી કરેલ મહત્વપૂર્ણ વધતી (₹ ૫૦,૦૦૦) બાબતો જે તે હિસાબી સમયગાળામાં પશ્ચાદ્ધર્તી અમલથી હિસાબમાં લઈ સંબંધિત હિસાબી સમયગાળામાં પુનઃ દર્શાવવામાં આવે છે. અન્ય બાબતો જે વર્ષમાં ઊભી થાય તે વર્ષમાં હિસાબમાં લેવામાં આવે છે.

##### (૩) અંદાજો અને અભિપ્રાયો (Judgements) નો ઉપયોગ :

ઇન્ડ એએસ સાથે સુસંગત નાણાકીય પત્રકો બનાવવા અને રજૂ કરવા વહીવટ માટે અંદાજો, અભિપ્રાયો અને અનુમાનો કરવા જરૂરી છે કે જે અહેવાલમાં દર્શાવેલ અસ્કયામતો અને જવાબદારીઓ, આવકો અને ખર્ચા અને સંભવિત જવાબદારીઓના પ્રક્ટીકરણની રકમોને અસર કરે છે. આવા અંદાજો અને અનુમાનો, નાણાકીય પત્રકોની તારીખની સંબંધિત હકીકતો અને સંજોગોના વહીવટના મૂલ્યાંકન ઉપર આધારિત છે. વાસ્તવમાં પરિણામો આ અંદાજો કરતા જુદા પણ આવે.

અંદાજો અને અંતર્ગત અનુમાનોની સમીક્ષા ચાલુ ધોરણો (ongoing basis) કરવામાં આવે છે. હિસાબી અંદાજોમાં સુધારા ભવિષ્યની અસરથી (Prospectively) હિસાબમાં લેવાય છે.

આ નીતિ એવા ક્ષેત્રો કે જેમાં અભિપ્રાય જરૂરી બન્યો હોય અને એવી બાબતો કે જેમાં અંદાજો અને અનુમાનોના કારણે મહત્વના હવાલા પડવાની સંભાવના હોય કે જેની મૂળમાં આકારણી કરી હોય તેના કરતાં અલગ પરિણામ આવ્યું હોય તેનું વિહંગાવલોકન કરવાની જોગવાઈ કરે છે. આવા દરેક અંદાજો અને અભિપ્રાયો અંગેની વિગતવાર માહિતી નાણાકીય પત્રકોમાં અસરગ્રસ્ત દરેક લાઇન બાબત (Line item) ની ગણતરીના આધારની માહિતી સાથે સંબંધિત નોંધોમાં સમાવિષ્ટ છે.

અનુમાનો, અંદાજો અને અનિશ્ચિતતાઓ અંગેની માહિતી કે જેમાં આગામી નાણાકીય વર્ષમાં મહત્વના હવાલા પાડવામાં પરિણામ એવું નોંધપાત્ર જોખમ હોય તે નીચેની નોંધોમાં સમાવિષ્ટ છે. :

- નોંધ ૨.૦૨ - સ્થાવર મિલકતોમાં રોકાણનું વાજબી મૂલ્યાંકન
- નોંધ ૨.૧૫ - વેચાણ માટે ધારણ કરેલી બિન-ચાલુ અસ્કયામતોનું વ્યાજબી મૂલ્યાંકન

નોંધ ૨.૧૯/૨.૩૭ - જોગવાઈઓ અને સંભવિત જવાબદારીઓ

નોંધ ૨.૨૦ - ચાલુ/વિલંબિત કરવેરાની જવાબદારીઓ

નોંધ ૨.૨૪ - કર્મચારી વ્યાખ્યાયિત લાભ અંગેની જવાબદારીઓની માપણી

નોંધ ૨.૪૨ - સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો અને અન્ય અસ્કયામતોની વસ્તુઓમાં મૂલ્યમાં ઘટાડો

નોંધ ૨.૪૫ - નાણાકીય અસ્કયામતો (લેણામાં અપેક્ષિત શાખ ગુકસાન સહિત)ના મૂલ્યમાં ઘટાડો

નોંધ ૨.૪૫ - રોકાણોનું વ્યાજબી મૂલ્યાંકન વાજબી મૂલ્યની માપણીના સિદ્ધાંતો હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતોની નોંધ (એલ) માં પૂરા પાડવામાં આવ્યા છે.

##### (૪) ચાલુ સામે બિન-ચાલુ વર્ગીકરણ :

ધારાના ઇન્ડ એએસ સુસંગત પરિશિષ્ટ-૩ની જરૂરિયાત મુજબ તેના આધારે કંપનીની અસ્કયામતો અને જવાબદારીઓ ચાલુ/બિન-ચાલુમાં વર્ગીકૃત કરી સરવૈયામાં રજૂ કરે છે.

##### (બી) ઉછીના નાણા લેવા માટેનો ખર્ચ

પાત્રતા ધરાવતી સ્થાયી અસ્કયામતો મેળવવા અથવા તેના બાંધકામ દરમિયાન ઉછીના નાણાં લેવા માટે જે ખર્ચ કરવો પડે છે તે જે તે અસ્કયામતના ખર્ચના ભાગ તરીકે ગણી મૂડીકૃત કરવામાં આવે છે. પાત્રતા ધરાવતી અસ્કયામત, એવી અસ્કયામત છે કે જેને સંકલ્પિત ઉપયોગમાં લેવા માટે તૈયાર કરતા ઘણો લાંબો સમયગાળો લાગે છે. ઉછીના નાણાં લેવા માટેના અન્ય બધા ખર્ચને મહેસૂલી ખર્ચ તરીકે ગણવામાં આવે છે.

##### (સી) સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો (પીપીઈ) :

ફી હોલ્ડ જમીન ઐતિહાસિક પડતરે ધારણ કરવામાં આવે છે. પીપીઈની અન્ય બધી વસ્તુઓ સંચિત ઘસારો અને મૂલ્ય ઘટાડાનું ગુકસાન, જો કોઈ હોય તો, બાદ કરી મેળવવા/ બાંધવાની ઐતિહાસિક પડતરે (વસૂલાતપાત્ર કર બાદ ચોખ્ખી) દર્શાવવામાં આવે છે.

ઐતિહાસિક પડતરમાં જે તે વસ્તુઓના સંપાદન તેમજ બાંધકામ/સ્થાપનામાં થયેલ સંબંધિત સીધા ખર્ચનો સમાવેશ થાય છે, પણ લિગ્નાઈટ ખાણ યોજનાઓની ફ્રેન્સિંગની પડતરને બાકાત રાખવામાં આવે છે. ત્યારબાદ પડતર ત્યારે જ અસ્કયામતની ધારણ કરેલી રકમમાં ઉમેરવામાં અથવા અસ્કયામત તરીકે, જે બંધબેસતું હોય તે, ગણતરીમાં લેવામાં આવે છે, જ્યારે એ સંભવિત હોય કે તે વસ્તુ સાથે સંલગ્ન આર્થિક લાભોનો પ્રવાહ કંપનીને મળશે અને વસ્તુની પડતર વિશ્વસનીય રીતે માપી શકાય તેમ હોય. અન્ય બધા મરામત અને નિભાવ ખર્ચ જ્યારે તે થયા હોય તે અહેવાલના સમયગાળા દરમિયાન નફા અને ગુકસાન પત્રકમાં ઉધારવામાં આવે છે. શરૂઆતમાં અસ્કયામતોના સંપાદન થઈ ગયા બાદ, પુનઃવસવાટ અને પુનઃસ્થાપન ખર્ચ, જે વર્ષમાં તે થયા હોય તે વર્ષના નફા અથવા ગુકસાનના ખર્ચ તરીકે ઉધારવામાં આવે છે.

ઉત્પાદન (Generating) એકમો, પાવર સ્ટેશન અને સ્પીચયાર્ડ, વિગેરેના મશીનરી સ્પેર્સ, ઉપકરણો સાથે અથવા તો પાછળથી મેળવવામાં આવ્યા હોય તેમને ત્યારે જ અસ્કયામતની ધારણ કરેલી રકમમાં અથવા અલગ અસ્કયામત તરીકે, જે બંધબેસતું હોય તે, મૂડીકૃત કરવામાં આવે છે, જ્યારે એ સંભવિત હોય કે ભવિષ્યમાં તે વસ્તુ સાથે સંલગ્ન આર્થિક લાભોનો પ્રવાહ કંપનીને મળશે અને વસ્તુની પડતર વિશ્વસનીય રીતે માપી શકાય તેમ હોય.

અસ્કયામતના વપરાશ પછી તે અસ્કયામતને વિસ્થાપિત (decommissioning) કરવાની અપેક્ષિત પડતરનું મૂલ્ય જે તે અસ્કયામતની પડતરમાં ત્યારે ઉમેરવામાં આવે છે. જ્યારે તેની જોગવાઈની ગણતરીનો માપદંડ પરિપૂર્ણ થાય.

પ્રગતિમાં રહેલ મૂડીકૃત કામોમાં, જે અસ્કયામતો સ્થાપિત થવાની બાકી હોય તેને સંપાદન કરવાના/ બાંધવા અંગેના સીધા ખર્ચ અને પ્રોજેક્ટનો માલસામાન અને સ્વાનગીમાં રહેલ અસ્કયામતોનો સમાવેશ થાય છે.

પીપીઈની વસ્તુને તે અસ્કયામતનો નિકાલ કરવામાં આવે અથવા તે અસ્કયામતનો વપરાશ ચાલુ રાખવાથી ભવિષ્યમાં કોઈ આર્થિક લાભો મળવાની અપેક્ષા ન હોય ત્યારે ગણતરીમાં લેવામાં આવતા નથી. પીપીઈની વસ્તુના નિકાલ અથવા નિવૃત્તિમાંથી ઉભા થતાં કોઈ પણ લાભ અથવા નુકસાનને નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

કંપનીના નિરૂપયોગી/ઘસાઈ ગયેલા ચંત્રો અને ઉપકરણો, વાહનો અને અન્ય અસ્કયામતોની હિસાબી ચોપડામાંથી માંડવાળ, ચોચ સત્તાવાળાઓની મંજૂરી મેળવ્યા પછી તેની પડતર કિંમતના ૯૫ ટકાની મર્યાદામાં કરવામાં આવે છે. તેમની ચોખ્ખી ચોપડે કિંમત અથવા ચોખ્ખી પ્રાપ્ય કિંમત તેમાંથી જે ઓછી હોય તે કિંમતે દર્શાવવામાં આવે છે.

સરકાર સિવાય અન્ય પાર્ટીઓ પાસેથી કંપનીને વગર ખર્ચે મળેલ પીપીઈની વસ્તુ નજીવી કિંમતે દર્શાવવામાં આવે છે.

#### (ડી) સ્થાયર મિલકતોમાં રોકાણ :

સ્થાયર મિલકતોમાં રોકાણમાં ભાડાની ઉપજ અને / અથવા મૂડીની મૂલ્યવૃદ્ધિ માટેની ફી હોલ્ડ જમીન અને મકાનો (બાંધકામ હેઠળની સ્થાયર મિલકતો સહિત) નો સમાવેશ થાય છે.

સ્થાયર મિલકતમાં રોકાણ, સંબંધિત વ્યવહારના ખર્ચ સાથે શરૂઆતમાં તેની પડતર કિંમતે માપવામાં આવે છે. પછીના ખર્ચને અસ્કયામતની ધારણ કરેલ રકમમાં ત્યારે જ મૂડીકૃત કરવામાં આવે છે, જ્યારે એ સંભવિત હોય કે ભવિષ્યમાં વસ્તુ સાથે સંલગ્ન આર્થિક લાભોનો પ્રવાહ કંપનીને મળશે અને વસ્તુની પડતર વિશ્વસનીય રીતે માપી શકાય તેમ હોય. અન્ય બધા મરામત અને નિભાવ ખર્ચ જ્યારે તે થયા હોય તે અહેવાલના સમયગાળા દરમિયાન નફા અને નુકસાનના પત્રકમાં ઉદ્ધારવામાં આવે છે.

#### (ઈ) આભાસી અસ્કયામતો :

આભાસી અસ્કયામતો શરૂઆતમાં પડતર કિંમતે (વસૂલાતપાત્ર કર બાદ ચોખ્ખી, જો કોઈ હોય તો) માપવામાં આવે છે. જો આભાસી અસ્કયામત માટેની ચૂકવણી સામાન્ય ઉદ્ધાર શરતોથી વધુ વિલંબિત કરવામાં આવે તો તેની પડતર રોકડ ભાવ સમકક્ષ છે. ત્યારબાદ, આભાસી અસ્કયામતોની પડતર કિંમતમાંથી, સંચિત લખી વાળેલ રકમ અને સંચિત મૂલ્ય ઘટાડાનું નુકસાન, જો કોઈ હોય તો, તે બાદ કરી ધારણ કરવામાં આવે છે.

ખાણકામની લીઝની પડતર, જેમાં ખાણકામ માટેના હક્ક મેળવવાની પડતરનો સમાવેશ થાય છે. તેને જે વર્ષમાં ખર્ચ થયો હોય તેમાં “ખાણકામના હક્કો”ના મથાળા હેઠળ આભાસી અસ્કયામતો તરીકે મૂડીકૃત કરવામાં આવે છે. અમલીકરણ હેઠળની ખાણો/ખાણકામ યોજનાઓ બાબતમાં, વાણિજ્યિક ધોરણે ઉત્પાદન ચાલુ થવાની તારીખ સુધી કરવામાં આવેલ કામગીરી પૂર્વેના ખર્ચની માંડવાળ તે ખર્ચ જે વર્ષમાં થયા હોય તે વર્ષમાં કરવામાં આવે છે.

#### (એફ) ઘસારા અને ક્ષીણતા ખર્ચની પદ્ધતિઓ, અંદાજિત ઉપયોગિતા કાળ અને શેષ મૂલ્યો :

##### ૧. પીપીઈ અને સ્થાયર મિલકતોમાં રોકાણ :

ધારાના પરિશિષ્ટ-૨માં સૂચિત ઉપયોગિતા કાળના આધારે સીધી રેખાની પદ્ધતિ (એસએલએમ) પ્રમાણે ઘસારો ઉદ્ધારવામાં આવે છે. અસ્કયામતોના શેષ મૂલ્યો અને ઉપયોગિતા કાળની દરેક અહેવાલની તારીખે સમીક્ષા કરવામાં આવે છે. અને જો ચોચ જણાય તો સમાયોજિત કરવામાં આવે છે.

વર્ષ દરમિયાન સંપાદન કરેલી/કાઢી નાંખેલી પીપીઈની બાબતો ઉપર સંપાદન/ નિકાલની તારીખના સંદર્ભમાં પ્રમાણસર દરે (pro rata basis) ઘસારાની જોગવાઈ કરવામાં આવે છે.

સ્થાયર મિલકતોમાં રોકાણો ઉપર ધારાના પરિશિષ્ટ-૨માં સૂચિત

ઉપયોગિતા કાળના આધારે એસએલએમ પ્રમાણે ઘસારો ગણવામાં આવે છે.

₹ ૫,૦૦૦ સુધીનું મૂલ્ય ધરાવતી ઓછા મૂલ્યવાળી અસ્કયામતોના પ્રકારની વસ્તુઓ (ખસેડી ના શકાય તે સિવાયની અસ્કયામતો) ને મૂડીકૃત કરવામાં આવતી નથી અને જે વર્ષમાં તે મેળવેલ હોય તે વર્ષમાં નફા અને નુકસાનના પત્રકમાં લખી વાળવામાં આવે છે.

#### ૨. આભાસી અસ્કયામતો :

મર્યાદિત હયાતીકાળ ધરાવતી આભાસી અસ્કયામતો ઉપર તેમનો ઉપયોગિતા કાળ પૂરો થાય તે સમયગાળા સુધીમાં ક્ષીણતા ખર્ચ લખી વાળવામાં (amortise) આવે છે અને જ્યારે પણ આભાસી અસ્કયામતોના મૂલ્યમાં ઘટાડો થયો છે એવા સંકેત જણાય, ત્યારે મૂલ્યમાં ઘટાડા માટે એનું મૂલ્યાંકન થાય છે. મર્યાદિત હયાતીકાળ ધરાવતી આભાસી અસ્કયામત માટેની ક્ષીણતાના સમયગાળાની અને ક્ષીણતાની પદ્ધતિની દરેક અહેવાલની તારીખે સમીક્ષા કરવામાં આવે છે.

આભાસી અસ્કયામતોની ક્ષીણતાની જોગવાઈ વહીવટ દ્વારા તાંત્રિક મૂલવણી કરી તેનો ઉપયોગિતા કાળ નક્કી કરી, એસએલએમથી કરવામાં આવે છે, સિવાય કે ખાણકામનાં હક્કો કે જેમાં ક્ષીણતાની જોગવાઈ કંપની પાસે ઉપલબ્ધ માહિતી પ્રમાણે ખોટી કાઢવામાં આવેલ ખર્ચને સુપરત કરેલ/મંજૂર કરેલ માઈન કલોઝર પ્લાનમાં દર્શાવેલ ખાણકામ થઈ શકે તેવી ખર્ચ અનામતના તાંત્રિક અંદાજ સાથે સરખાવી ઉત્પાદનના એકમ (unit of production)ની પદ્ધતિથી કરવામાં આવે છે. મૂડીકૃત ખાણકામ હક્કો ઉપર ક્ષીણતાની જોગવાઈ, એક વાર વાણિજ્યિક ધોરણે ઉત્પાદન શરૂ થાય, પછી કરવામાં આવે છે.

#### (ગુ) બિન-નાણાકીય અસ્કયામતોમાં નિર્ભળતા નુકસાન

જ્યારે ઘટનાઓ અથવા સંજોગોમાં થયેલા ફેરફારો એવો સંકેત આપે કે પીપીઈ અને આભાસી અસ્કયામતોની ધારણ કરેલ રકમ વસૂલ કરી શકાય તેમ ન હોય ત્યારે તેમના નિર્ભળતા નુકસાન માટે પરિણામ કરવામાં આવે છે. અસ્કયામતની ધારણ કરેલ રકમ વસૂલ કરી શકાય તેના કરતાં વધી જાય તેટલી રકમની નિર્ભળતા નુકસાન તરીકે ગણતરી થાય છે. અસ્કયામતના નિકાલના ખર્ચ બાદ કરેલ વાજબી મૂલ્ય અને વપરાશ મૂલ્ય બે માંથી જે વધુ હોય તે વસૂલાતપાત્ર રકમ છે. નિર્ભળતા નુકસાનની આકારણી કરવાના હેતુઓ માટે અસ્કયામતોને સૌથી નીચા સ્તરે જૂથબદ્ધ કરવામાં આવે છે કે જેના માટેનો રોકડપ્રવાહ અલગથી ઓળખી શકાય, જે અન્ય અસ્કયામતો અથવા અસ્કયામતોના જૂથ (રોકડ ઉપાર્જન એકમો)થી મોટે ભાગે સ્વતંત્ર છે. પાઘડી (Goodwill) સિવાયની બિન- નાણાકીય અસ્કયામતો જેમાં નિર્ભળતા નુકસાન થયું હોય તેની અહેવાલના સમયગાળાના અંતે નિર્ભળતા નુકસાન ઊલટવા (reversal)ની શક્યતા માટે સમીક્ષા કરવામાં આવે છે. જે વર્ષે અસ્કયામતને નિર્ભળ થયેલી અસ્કયામત તરીકે મુકરર કરવામાં આવે છે ત્યારે નફા અને નુકસાનના પત્રકમાં નિર્ભળતા નુકસાન તરીકે ઉદ્ધારવામાં આવે છે. અગાઉના હિસાબી સમયગાળામાં માન્ય કરેલ નિર્ભળતા નુકસાનને જો વસૂલાતપાત્ર રકમના અંદાજમાં ફેરફાર થાય તો ઊલટાવી નાખવામાં આવે છે.

સંચંત્ર અને ચંત્ર સામગ્રી જે ચાલુ મૂડીકૃત કામોમાં દસ વર્ષથી ઊભા છે અને વપરાશમાં લેવામાં આવ્યા નથી તેને માટે પૂરી જોગવાઈ કરવામાં આવે છે.

#### (એચ) લીઝ :

કોઈ ગોઠવણ લીઝ છે.(અથવા ધરાવે છે) તે લીઝના પ્રારંભથી વ્યવસ્થાના સારાંશના આધારે નક્કી કરવામાં આવે છે. જો કરાર અવેજના બદલામાં ચોક્કસ સમયગાળા માટે ઓળખાયેલ (identified) અસ્કયામતના વપરાશને અંકુશિત કરવાનો હક્ક અભિવ્યક્ત કરતો હોય, તો તે કરાર લીઝ લે છે કે ધરાવે છે. કરાર ઓળખાયેલ અસ્કયામતના વપરાશને અંકુશિત કરવાનો હક્ક આપે છે કેમ તે ચકાસવા (access) કંપની એ ચકાસે છે કે:

(૧) કરારમાં ઓળખાયેલ અસ્કયામતના વપરાશનો સમાવેશ થાય છે કે કેમ,

- (૨) કંપની પાસે લીઝના સમય દરમિયાન અસ્કયામત વપરાશમાંથી લગભગ મોટાભાગના આર્થિક લાભો છે કે કેમ અને
- (૩) કંપની પાસે અસ્કયામતના વપરાશ અંગે દોરવણી આપવાનો હક્ક છે કે કેમ.

#### લીઝની હિસાબી પદ્ધતિ :

##### લીઝના પટ્ટેદાર (As a lessee) તરીકે

કંપની લીઝના પ્રારંભની તારીખે અસ્કયામતના વપરાશનો હક્ક (આરઓયુ) અને લીઝની જવાબદારી ગણતરીમાં લે છે. આરઓયુ શરૂઆતમાં પડતર કિંમતે માપવામાં આવે છે, જેમાં લીઝના પ્રારંભ વખતે અથવા તે પહેલા કરેલા લીઝના ચૂકવણા, લીઝની જવાબદારીની શરૂઆતની રકમ સામે સમાયોજિત કરી હોય તે, વત્તા શરૂઆતમાં કરેલો કોઈ સીધો સીધો ખર્ચ અને અંતર્ગત (underlying) અસ્કયામત છૂટી કરવાનો અને દૂર કરવાના અંદાજિત ખર્ચ અથવા તે જે સ્થળે આવી હોય તે જગ્યાને પૂર્વવત કરવાના ખર્ચ, બાદ લીઝ અંગે મળેલા કોઈ પ્રોત્સાહનો (incentives)નો સમાવેશ થાય છે.

કેટલીક લીઝ ગોઠવણોમાં લીઝની મુદત પૂરી થાય તે પહેલા તેને લંબાવવાનો અથવા સમાપ્ત કરવાનો વિકલ્પ હોય છે. આરઓયુમાં અને લીઝની જવાબદારીઓમાં આવા વિકલ્પોનો ત્યારે સમાવેશ થાય છે કે જ્યારે આવા વિકલ્પનો અમલ કરવામાં આવશે તે તર્કસંગત રીતે નક્કી હોય.

ત્યારબાદ લીઝના આરઓયુ ઉપર આરઓયુના પ્રારંભથી તારીખથી ક્યાં તો ઉપયોગિતા કાળના અંત સુધી અથવા લીઝની મુદત પુરી થાય, જે પહેલું હોય, ત્યાં સુધી એસએલએમથી ઘસારો ગણવામાં આવે છે. આરઓયુનો ઉપયોગિતા કાળ પીપીઈના ઉપયોગિતા કાળ જે આધારે નક્કી કરવામાં આવે છે તે જ આધારે નક્કી કરવામાં આવે છે.

લીઝની જવાબદારી લીઝના જે ચૂકવણા પ્રારંભિક તારીખે કર્યા હોતા નથી તેને લીઝમાંના ગર્ભિત વ્યાજના દર અથવા તે દર જે સહેલાઈથી નક્કી થઈ શકે તેમ ન હોય તો, કંપનીના સીમાન્ત (incremental) ઉછીના નાણાંના દરનો ઉપયોગ કરી વટાવેથી વર્તમાન મૂલ્યે માપવામાં આવે છે. સામાન્ય રીતે, કંપની ઉછીના નાણાંના સીમાન્ત દરનો વટાવ દર તરીકે ઉપયોગ કરતી હોય છે.

ત્યારબાદ, લીઝની જવાબદારી અસરકારક વ્યાજના દરની પદ્ધતિનો ઉપયોગ કરી લખી વાળેલ પડતરે માપવામાં આવે છે. જ્યારે જંત્રી અથવા દરના ફેરફારમાંથી ઊભા થતા ભવિષ્યના લીઝના ચૂકવણામાં ફેરફાર થાય, જે શેષ મૂલ્ય બાંધધરી હેઠળ અપેક્ષિત ચૂકવણાની રકમના કંપનીના અંદાજમાં ફેરફાર થાય અથવા જે કંપની ખરીદી, મુદત લંબાવવી અથવા અંત લાવવા અંગેના વિકલ્પની આકારણીમાં ફેરફાર કરે, ત્યારે તેની પુનઃમાપણી કરવામાં આવે છે.

જ્યારે લીઝની જવાબદારીની આ પ્રમાણે પુનઃમાપણી કરવામાં આવે છે. ત્યારે આરઓયુની ધારણ કરેલી રકમમાં અનુરૂપ સમાયોજન કરવામાં આવે છે અથવા જે આરઓયુની ધારણ કરેલ રકમ ઘટીને શૂન્ય થઈ જાય તો નફા અથવા નુકસાનમાં તેની નોંધ કરવામાં આવે છે.

લીઝના ચૂકવણા નાણાકીય કામગીરી તરીકે વર્ગીકૃત કરવામાં આવે છે.

કંપનીએ ટૂંકા ગાળાની લીઝ કે જેમાં ખરીદીનો વિકલ્પ ન હોય તેવી જેની ભાડાપટ્ટાની મુદત ૧૨ માસ જેટલી અથવા તેથી ઓછી હોય અને ઓછા મૂલ્ય ધરાવતી અસ્કયામતોવાળી લીઝને આરઓયુ અને લીઝની જવાબદારીઓ તરીકે ગણતરીમાં નહિ લેવાની પસંદગી કરી છે. કંપની આ લીઝ સાથે સંકળાયેલા ભાડાપટ્ટાના ચુકવણાઓને લીઝની મુદત દરમિયાન નફા અને નુકસાનના પત્રકમાં ખર્ચ તરીકે ગણતરીમાં લે છે. સંલગ્ન રોકડ પ્રવાહને કાર્યકારી પ્રવૃત્તિઓ તરીકે વર્ગીકૃત કરવામાં આવે છે.

##### લીઝ આપનાર તરીકે (As a lessor)

જે લીઝ માટે કંપની લીઝ આપનાર હોય છે તે નાણાકીય અથવા કાર્યકારી લીઝ તરીકે વર્ગીકૃત કરવામાં આવે છે. જ્યારે લીઝ

તબદીલીની શરતો પ્રમાણે લીઝની માલિકીના મોટાભાગના જોખમો અને વળતર લીઝના પટ્ટેદારને તબદીલ કરવામાં આવે છે, ત્યારે કરારને નાણાકીય લીઝ તરીકે વર્ગીકૃત કરવામાં આવે છે. અન્ય બધી લીઝને કાર્યકારી લીઝ તરીકે વર્ગીકૃત કરવામાં આવે છે.

કાર્યકારી લીઝની લીઝની આવક જ્યાં કંપની લીઝ આપનાર હોય ત્યાં, લીઝની મુદત દરમિયાન સીધી રેખાના આધારે આવક તરીકે ગણતરીમાં લેવામાં આવે છે.

##### ઈન્ડ એએસ ૧૧૬નો સ્વીકાર અને સંક્રમણ

ઈન્ડ એએસ ૧૧૬ હેઠળ લીઝની વ્યાખ્યા ફક્ત એવા કરારો કે જે ૧લી એપ્રિલ, ૨૦૧૯ના રોજ કે ત્યારબાદ કરવામાં આવ્યા હોય તેને લાગુ પાડી છે. કંપનીએ ઈન્ડ એસએસ ૧૧૬ હેઠળની હિસાબી પદ્ધતિ અગાઉ ઈન્ડ એસ ૧૭ હેઠળ ઓળખાયેલા લીઝના કરારોને પણ લાગુ પાડી છે.

##### (આઈ) વેચાણ માટે ધારણ કરેલી બિન- ચાલુ અસ્કયામતો અને બંધ કરેલ કામગીરી

બિન-ચાલુ અસ્કયામતો વેચાણ માટે ધારણ કરેલી ત્યારે વર્ગીકૃત થાય જ્યારે તેમને ધારણ કરવાની રકમ ચાલુ વપરાશને બદલે મુખ્યત્વે તેના વેચાણ વ્યવહાર દ્વારા વસૂલ થાય અને વેચાણ થાય તેવી જૂલ સંભાવના હોય. તેમને તેની ધારણ કરવાની રકમ અને વેચાણના ખર્ચ બાદનું વાજબી મૂલ્ય બેમાંથી જે ઓછું હોય તે મૂલ્યે અંકિત કરવામાં આવે છે, સિવાય એવી અસ્કયામતો જેવી કે વિલંબિત કર અસ્કયામતો, કર્મચારી લાભોમાંથી ઊભી થતી અસ્કયામતો, નાણાકીય અસ્કયામતો અને વીમા કરારો હેઠળના કરારજન્ય હક્કો કે જે સ્પષ્ટરીતે આ જરૂરિયાતોમાંથી મુક્ત હોય.

બિન ચાલુ અસ્કયામતો જ્યારે વેચાણ માટે ધારણ કરેલી તરીકે વર્ગીકૃત કરવામાં આવે છે ત્યારે તેના પર ઘસારો ગણવામાં આવતો નથી કે તે લખી વાળવામાં આવતી નથી. બિન-ચાલુ અસ્કયામતો જ્યારે વેચાણ માટે ધારણ કરેલી તરીકે વર્ગીકૃત કરવામાં આવે છે ત્યારે સરવૈયામાં અન્ય અસ્કયામતોથી અલગ દર્શાવવામાં આવે છે.

બંધ કરેલી કામગીરી કંપનીનું એ ઘટક છે કે જેનો નિકાલ કરવામાં આવ્યો છે અથવા જે વેચાણ માટે ધારણ કરેલ તરીકે વર્ગીકૃત કરેલ છે અને તે ધંધાનું એક અલગ મહત્વનું ક્ષેત્ર અથવા કામગીરીનો ભૌગોલિક વિસ્તાર દર્શાવે છે અને તે આવા ધંધાના ક્ષેત્ર અથવા કામગીરીના વિસ્તારનો નિકાલ કરવાની સંકલિત યોજનાનો એક ભાગ છે અથવા તે એક પેટા કંપની છે જે સંપૂર્ણપણે પુનઃવેચાણ માટે સંપાદિત કરવામાં આવેલી હોય. બંધ કરેલ કામગીરીના પરિણામો નફા અને નુકસાનના પત્રકમાં અલગથી દર્શાવવામાં આવે છે.

##### (જે) નાણાકીય સાધનો (instruments)

નાણાકીય સાધનો કોઈપણ એક કરાર છે કે જે એક એકમ માટે નાણાકીય અસ્કયામત અને અન્ય એકમ માટે નાણાકીય જવાબદારી અથવા ઈક્વિટી સાધન ઊભું કરે છે.

##### નાણાકીય અસ્કયામતો

##### પ્રારંભિક માન્યતા (Recognition)

જ્યારે કંપની કોઈ સાધનના કરારની જોગવાઈઓનો પક્ષકાર બને છે, ત્યારે સરવૈયામાં તેને નાણાકીય અસ્કયામત તરીકે માન્યતા આપવામાં આવે છે.

##### પ્રારંભિક માપણી (Initial Measurement)

પ્રારંભિક માન્યતામાં, કંપની નાણાકીય અસ્કયામત (જેની માપણી વાજબી મૂલ્યથી કરવામાં આવી નથી) નફા અથવા નુકસાન દ્વારા તેના વાજબી મૂલ્ય વત્તા અથવા ઓછા તેની વ્યવહાર પડતરથી કરે છે, કે જે નાણાકીય અસ્કયામત સંપાદન કરવા અથવા આપવા (issue) સાથે સીધી રીતે સંબંધિત હોય.

##### અનુગામી માપણી (Subsequent Measurement)

અનુગામી માપણીના હેતુ માટે નાણાકીય અસ્કયામતોને નીચે મુજબ વર્ગીકૃત કરવામાં આવે છે :

અ. નાણાકીય અસ્કયામતો લખી વાળેલી પડતરે આંકવામાં આવે છે ;



બ. નાણાકીય અસ્કયામતો તેના વાજબી મૂલ્યે નફા અથવા ગુકસાન (FVTPL) દ્વારા માપવામાં આવે છે; અને

ક. નાણાકીય અસ્કયામતો તેના વાજબી મૂલ્યે અન્ય સમાવેશક આવક (FVTOCI) દ્વારા માપવામાં આવે છે.

કંપની તેની નાણાકીય અસ્કયામતોનો ઉપર દર્શાવેલ શ્રેણીઓમાં નીચેના આધારે વર્ગીકૃત કરે છે. :

અ. કંપનીનું તેની નાણાકીય અસ્કયામતોનો વહીવટ કરવાનું ધંધાનું મોડલ (Model)

બ. નાણાકીય અસ્કયામત કરારબદ્ધ રોકડ પ્રવાહની લાક્ષણિકતાઓ

નાણાકીય અસ્કયામતો આંકણી નીચેની બંને શરતોનું પાલન થાય તો લખી વાળેલ પડતરે કરવામાં આવે છે:

અ. નાણાકીય અસ્કયામત ધંધાના એવા મોડલની અંદર ધારણ કરેલી હોય કે જેનો હેતુ નાણાકીય અસ્કયામતોમાંથી કરારબદ્ધ રોકડ પ્રવાહ એકઠો કરવાનો હોય.

બ. નાણાકીય અસ્કયામતો કરારબદ્ધ શરતો મુજબ ચોક્કસ તારીખોએ, માત્ર બાકી રહેલ મુદ્દલ અને મુદ્દલ રકમ ઉપરના વ્યાજના ચૂકવણા માટેના (SPPi) રોકડ પ્રવાહ ઉભા કરતી હોય.

નાણાકીય અસ્કયામત અથવા નાણાકીય જવાબદારીની લખી વાળેલી પડતર એટલે પ્રારંભિક ગણતરીમાં જે રકમથી નાણાકીય અસ્કયામત અથવા નાણાકીય જવાબદારીની આકારણી કરી હોય બાદ મુદ્દલ રકમનું પુનઃચૂકવણું વતા અથવા ઓછા શક્ષ્માતની રકમ અને પાકતી મુદતની રકમ વચ્ચેના તફાવતના અસરકારક વ્યાજના દર (EIR)ની પદ્ધતિનો ઉપયોગ કરી સંચિત લખી વાળેલી રકમ અને નાણાકીય અસ્કયામતો માટે, કોઈ ગુકસાનની કપાત (allowance) સમાયોજિત કરવી.

નાણાકીય અસ્કયામતની અનુગામી માપણી અસરકારક વ્યાજના દર EIR ની પદ્ધતિનો ઉપયોગ કરી લખી વાળેલી પડતરે કરવામાં આવે છે. લખી વાળેલી પડતર, સંપાદન કરતી વખતે વટાવ અથવા પ્રીમિયમ અને ફી અથવા પડતર કે જે EIR નો અંતર્ગત ભાગ છે તેને ધ્યાનમાં લઈને ગણવામાં આવે છે. EIR નું લખી વાળવું (amortization) નફા અથવા ગુકસાન દ્વારા નાણાકીય આવકમાં સમાવવામાં આવે છે. મૂલ્યમાં થયેલ ઘટાડાને લીધે ઉભા થતા ગુકસાનને નફા અથવા ગુકસાન દ્વારા ગણતરીમાં લેવામાં આવે છે.

નીચેની બંને શરતોનું પાલન થાય તો નાણાકીય અસ્કયામતને FVTOCI દ્વારા માપવામાં આવે છે :

અ. નાણાકીય અસ્કયામત ધંધાના એવા મોડલને અંદર આવેલી હોય જેનો હેતુ કરારબદ્ધ રોકડ પ્રવાહ (Cash Flow) એકઠો કરી અને નાણાકીય અસ્કયામતો વેચી બંને દ્વારા સિદ્ધ થતો હોય.

બ. અસ્કયામતના કરારબદ્ધ રોકડ પ્રવાહ મુદ્દલ રકમ અને વ્યાજના ચૂકવણા (SPPi) દર્શાવતા હોય.

નાણાકીય અસ્કયામત જો લખી વાળેલી પડતરે અથવા FVTOCIથી આંકવામાં ન આવે તો FVTPL થી આંકવામાં આવે છે. વધારામાં, કંપની નાણાકીય અસ્કયામત જે અન્યથા લખી વાળેલી પડતર અથવા FVTOCI ના માપદંડ મુજબની હોય, છતાં કંપની તેને FVTPL તરીકે નિયુક્ત કરવાનું પસંદ કરી શકે. પરંતુ, આવી પસંદગી કરવાની ત્યારે જ છૂટ મળે છે જ્યારે એમ કરવાથી આંકણી કરવાની અથવા ગણતરી કરવાની વિસંગતતા (જેને હિસાબી અસંગતતા (mismatch) કહેવાય) માં ઘટાડો થાય અથવા દૂર થાય.

#### વેપારી લેણાં :

વેપારી લેણાં પ્રારંભમાં વાજબી મૂલ્યે ગણતરીમાં લેવામાં આવે છે અને ત્યારબાદ લખી વાળેલી પડતર બાદ નિર્ભળતા ગુકસાનની જોગવાઈથી આંકવામાં આવે છે.

#### ઈક્વિટી સાધનો :

ઈન્ડ એએસ ૧૦૯ની પરિધિમાં આવતાં સઘળા રોકાણો વાજબી મૂલ્યે માપવામાં આવે છે. જે ઈક્વિટી સાધનો વેપાર (trading) માટે ધારણ કરેલ હોય તેમને FVTPL તરીકે વર્ગીકૃત કરવામાં આવે છે. અન્ય બધા ઈક્વિટી સાધનો માટે, કંપની ત્યારબાદ બધા ફેરફારો FVTOCI થી દર્શાવવાની અફર (Irrevocable) પસંદગી કરી શકે. કંપની આવી પસંદગી સાધનવાર કરે છે. વર્ગીકરણ પ્રારંભિક ઓળખ વખતે કરવામાં આવે છે અને તે અફર હોય છે.

જો કંપની ઈક્વિટી સાધનને FVTOCI થી વર્ગીકૃત કરવાનો નિર્ણય લે છે, તો ડિવિડન્ડ સિવાયના સાધન ઉપરના બધા જ વાજબી મૂલ્યમાં ફેરફારો અન્ય સમાવેશક આવકમાં (OCIમાં) ગણતરીમાં લેવામાં આવે છે. રોકાણોના વેચાણ વખતે, સંચિત લાભ અથવા ગુકસાન OCIમાં ગણતરીમાં લેવામાં આવે છે અને રકમને નફા અથવા ગુકસાનમાં પુનઃવર્ગીકૃત કરવામાં આવતી નથી. FVTPL શ્રેણીમાં સમાવિષ્ટ ઈક્વિટી સાધનો વાજબી કિંમતે આકવામાં આવે છે સાથે તેના બધા ફેરફારો નફા અથવા ગુકસાનમાં ગણતરીમાં લેવામાં આવે છે.

કંપનીએ તેના ઈક્વિટી સાધનો FVTOCI દ્વારા આંકવાનું પસંદ કર્યું છે.

#### અસ્તિત્વને અમાન્યતા (Derecognition)

નાણાકીય અસ્કયામત (અથવા જ્યાં લાગુ પડતું હોય ત્યાં, નાણાકીય અસ્કયામતનો ભાગ અથવા એક્સરખી નાણાકીય અસ્કયામતોના જૂથનો ભાગ)ના અસ્તિત્વને પ્રારંભમાં અમાન્ય ગણવામાં આવે છે. (એટલે કે કંપનીના સરવૈયામાંથી કાઢી નાખવામાં આવે છે) જ્યારે,

અ. નાણાકીય અસ્કયામતમાંથી રોકડ પ્રવાહના કરારબદ્ધ હક્કો સમાપ્ત થઈ ગયા હોય અથવા

બ. કંપનીએ અસ્કયામતમાંથી રોકડ પ્રવાહ મેળવવાના હક્કો તબદીલ કર્યા હોય અથવા મળેલ રોકડ પ્રવાહ ત્રીજા પક્ષકારને વધુ પડતો વિલંબ કર્યા વિના ચૂકવવા 'પસાર કરવાની ગોઠવણ' હેઠળ ફરજ માથે લીધી હોય અને જો,

(૧) કંપનીએ અસ્કયામતના મોટા ભાગના બધા જોખમો અને વળતર તબદીલ કર્યા હોય અથવા

(૨) કંપનીએ અસ્કયામતમાંથી મોટા ભાગના બધા જોખમો અને વળતર તબદીલ પણ ન કર્યા હોય અથવા પોતાની પાસે પણ રાખ્યા ન હોય, પણ અસ્કયામતનો અંકુશ તબદીલ કર્યો હોય.

જ્યારે કંપનીએ અસ્કયામતમાંથી રોકડ પ્રવાહ મેળવવાના હક્કો તબદીલ કર્યા હોય અથવા પસાર કરવાની ગોઠવણ કરી હોય તો તેને કેટલા પ્રવાહમાં માલિકીના જોખમો અને વળતર પોતાની પાસે રાખ્યા છે તેની મૂલવણી કરે છે. જ્યારે કંપનીએ અસ્કયામતના મોટા ભાગના બધા જ જોખમો અને વળતર તબદીલ કર્યા અથવા પોતાની પાસે પણ રાખ્યા ન હોય અને અસ્કયામતનો અંકુશ પણ તબદીલ કર્યા ન હોય, ત્યારે કંપનીની તેમાં જેટલા પ્રમાણમાં સંડોવણી ચાલુ રહી હોય તેટલા પ્રમાણમાં તબદીલ થયેલી અસ્કયામતોની ગણતરી કરવાનું ચાલુ રાખે છે. એવા કિસ્સામાં કંપની તેની સાથે સંલગ્ન જવાબદારી પણ ગણતરીમાં લે છે. કંપનીએ જેટલા પ્રમાણમાં હક્કો અને જવાબદારીઓ પોતાની પાસે રાખ્યા હોય તેના આધારે તબદીલ થયેલી અસ્કયામત અને સંલગ્ન જવાબદારીની મૂલવણી કરે છે.

તબદીલ થયેલ અસ્કયામત ઉપરની સંડોવણી બાયંધરીના રૂપે ચાલુ હોય તો, અસ્કયામતની અસલ ખેંચાતી આવતી રકમ અને કંપનીએ મહત્તમ કેટલી રકમના અવેજની પુનઃચૂકવણી કરવાની આવી શકે, તે બેમાંથી ઓછું હોય તે મુજબ માપણી થાય છે.

#### નાણાકીય અસ્કયામતોનું નિર્ભળતા ગુકસાન :

કંપની અપેક્ષિત શાખ ગુકસાન ઈસીએલ (ECL) નમૂના (Model) ના આધારે નિર્ભળતા ગુકસાનની આકારણી નીચે મુજબ કરે છે :



અ. નાણાકીય અસ્કયામતો લખી વાળેલી પડતરથી માપવામાં આવે છે.

બ. નાણાકીય અસ્કયામતો FVTOCIથી માપવામાં આવે છે.

ઈસીએલની માપણી નીચેની રકમ જેટલા નુકસાનની જોગવાઈ દ્વારા થાય છે :

અ. ૧૨ માસનું ઈસીએલ (નાણાકીય સાધન ઉપર અહેવાલની તારીખ પછીના ૧૨ માસમાં શક્ય કસૂરના બનાવોમાંથી પરિણમતું ઈસીએલ); અથવા

બ. સંપૂર્ણ સમયનું ઈસીએલ (નાણાકીય સાધનના જીવનકાળ દરમિયાન બધા જ શક્ય કસૂરના બનાવોમાંથી પરિણમતું ઈસીએલ)

કંપની વેપારી લેણાં ઉપર નિર્ભળતા નુકસાનની જોગવાઈ માટે 'સરળ અભિગમ' અપનાવે છે. ઈસીએલના જીવનકાળના આધારે, દરેક અહેવાલની તારીખે તે તેની છેક પ્રારંભિક ઓળખથી નિર્ભળતા નુકસાનની જોગવાઈને માન્ય કરે છે.

કંપની વેપારી લેણાંનું નિર્ભળતા નુકસાન નક્કી કરવા માટે જોગવાઈની પદ્ધતિ (Matrix) નો ઉપયોગ કરે છે. જોગવાઈની પદ્ધતિ વેપારી લેણાંના અપેક્ષિત જીવનકાળ દરમિયાન તેના ઐતિહાસિક અવલોકિત કસૂર દર ઉપર આધારિત છે અને આગળ દેખાતા અંદાજો પ્રમાણે સમાયોજિત કરવામાં આવે છે. દરેક અહેવાલની તારીખે, ઐતિહાસિક અવલોકિત કસૂર દરોને અદ્યતન કરવામાં આવે છે અને આગળ દેખાતા અંદાજોમાં થયેલા ફેરફારનું વિશ્લેષણ કરવામાં આવે છે.

અન્ય નાણાકીય અસ્કયામતોના નિર્ભળતા નુકસાન અને રહેલા જોખમોની ઓળખ માટે કંપની પ્રારંભિક ઓળખથી શાખ જોખમમાં નોંધપાત્ર વધારો થયો છે કે કેમ તે નક્કી કરે છે. જો શાખ જોખમમાં નોંધપાત્ર વધારો થયો ન હોય તો, ૧૨ માસના ઈસીએલનો ઉપયોગ કરી નિર્ભળતા નુકસાનની જોગવાઈ કરે છે. પણ, જો શાખ જોખમમાં નોંધપાત્ર વધારો થયો હોય તો જીવનકાળના ઈસીએલનો ઉપયોગ કરવામાં આવે છે. જો, ત્યારબાદના સમયગાળામાં સાધનની શાખ ગુણવત્તામાં એવો સુધારો થાય કે પ્રારંભિક ઓળખથી જોખમમાં નોંધપાત્ર વધારો ન રહ્યો તો, કંપની ૧૨ માસના ઈસીએલના આધારે નિર્ભળતા નુકસાનની જોગવાઈ ઊલટાવી કાઢે છે.

સમયગાળા દરમિયાન ઈસીએલ નિર્ભળતા નુકસાનની જોગવાઈ કરવી (અથવા તે ઊલટાવવી) એ નફા અને નુકસાનના પત્રકમાં આવક/ખર્ચ તરીકે ગણતરીમાં લેવાય છે. વિવિધ નાણાકીય સાધનોની સરવૈયામાં કરવામાં આવતી રજૂઆત નીચે વર્ણવેલ છે :

અ. નાણાકીય અસ્કયામતોની માપણી લખી વાળેલી પડતરથી અને કરારબદ્ધ મળવાપાત્ર આવક બાદ ઈસીએલ જોગવાઈ તરીકે એટલે કે તે અસ્કયામતોની સરવૈયામાં માપણીના અંતર્ગત ભાગ તરીકે દર્શાવાય છે. જોગવાઈ ચોખ્ખી ખેંચાતી આવતી રકમમાં ઘટાડો કરે છે. જ્યાં સુધી અસ્કયામત લખી વાળવાના માપદંડ સુધી ના પહોંચે, કંપની નિર્ભળતા નુકસાનની જોગવાઈ, કુલ ખેંચાતી આવતી રકમમાંથી ઘટાડતી નથી.

બ. નાણાકીય અસ્કયામતોની માપણી FVTOCI દ્વારા થાય છે. નાણાકીય અસ્કયામતો તેના વાજબી મૂલ્યથી પહેલેથી જ દર્શાવાતી હોવાથી તેના મૂલ્યમાંથી નિર્ભળતા નુકસાનની જોગવાઈ વધુ ઘટાડવામાં આવતી નથી. વસ્તુતઃ, ઈસીએલની રકમ સંચિત નિર્ભળતા નુકસાનની રકમ તરીકે OCIમાં દર્શાવવામાં આવે છે.

શાખ જોખમ અને નિર્ભળતા નુકસાનમાં થયેલા વધારાની આકારણી કરવા, કંપની શાખના જોખમમાં થતાં મહત્વના વધારાનું સમયસર વિશ્લેષણ થાય તેમાં મદદરૂપ થવાના હેતુથી નાણાકીય સાધનોને ભાગે પડતા શાખ જોખમની લાક્ષણિકતાઓના આધારે ભેગા કરે છે.

#### નાણાકીય જવાબદારીઓ

##### પ્રારંભિક ઓળખ અને માપણી

બધી નાણાકીય જવાબદારીઓને પ્રારંભમાં વાજબી મૂલ્યથી અને

લોન અને ઉછીના નાણાં તથા ચૂકવણાના કિસ્સામાં, સીધી સંબંધિત વ્યવહાર પડતર બાદ ચોખ્ખી ગણતરીમાં લેવામાં આવે છે.

ત્યારબાદ, બધી નાણાકીય જવાબદારીઓ લખી વાળેલી પડતરે અથવા FVTPLથી માપવામાં આવે છે. કંપનીની નાણાકીય જવાબદારીઓમાં વેપારી અને અન્ય ચૂકવણા, લોન અને બેંક ઓવરડ્રાફ્ટ સહિત ઉછીના નાણાંનો સમાવેશ થાય છે.

##### અનુગામી માપણી

અ. નાણાકીય જવાબદારીઓ લખી વાળેલી પડતરે માપવામાં આવે છે.

બ. નાણાકીય જવાબદારીઓની અનુગામી માપણી FVTPLથી થાય છે.

FVTPLથી નાણાકીય જવાબદારીઓમાં વેપાર માટે ધારણ કરેલી નાણાકીય જવાબદારીઓ અને FVTPLથી પ્રારંભિક ઓળખ વખતે નિર્દિષ્ટ નાણાકીય જવાબદારીઓનો સમાવેશ થાય છે. નાણાકીય જવાબદારીઓ જો ટૂંકી મુદતમાં પુનઃખરીદીના હેતુથી ઉભી થયેલી હોય તો વેપાર માટે ધારણ કરેલી વર્ગીકૃત કરવામાં આવે છે. વેપાર માટે ધારણ કરેલી જવાબદારીઓ ઉપરના લાભ અને નુકસાન, નફા અથવા નુકસાન દ્વારા ગણતરીમાં લેવામાં આવે છે.

નાણાકીય જવાબદારીઓ જે પ્રારંભિક ઓળખ વખતે FVTPLથી નિર્દિષ્ટ કરવામાં આવે છે તે, ઓળખની પ્રારંભિક તારીખે, અને જો ઈન્ડ એએસ ૧૦૯ના માપદંડ સંતોષાયા હોય તો જ આ રીતે નિર્દિષ્ટ કરવામાં આવે છે. FVTPL તરીકે નિર્દિષ્ટ જવાબદારીઓ માટે પોતાની શાખના જોખમમાં ફેરફારો સંબંધિત વાજબી મૂલ્યમાં લાભો/નુકસાન OCIમાં ગણતરી લેવામાં આવે છે. આ લાભો/નુકસાન ત્યારપછી નફા અથવા નુકસાનમાં ટ્રાન્સફર કરવામાં આવતા નથી. તેમ છતાં, કંપની આવા સંચિત લાભ અથવા નુકસાન ઈક્વિટીમાં ટ્રાન્સફર કરી શકે. આવી જવાબદારીના વાજબી મૂલ્યમાં થતા અન્ય ફેરફારો નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે. કંપનીએ કોઈ નાણાકીય જવાબદારી FVTPLથી નિર્દિષ્ટ કરી નથી.

##### વેપારી અને અન્ય ચૂકવણા :

આ રકમો નાણાકીય વર્ષના અંત પહેલા કંપનીને પૂરી પાડેલી વસ્તુઓ અને સેવાઓ પેટે જે ચૂકવવાની બાકી છે તેની જવાબદારી દર્શાવે છે. અહેવાલના સમયગાળાના અંત પછી ૧૨ માસમાં ચૂકવવાપાત્ર ન હોય, તે સિવાયના વેપારી અને અન્ય ચૂકવણા ચાલુ જવાબદારીઓ તરીકે રજૂ કરવામાં આવે છે. પ્રારંભમાં તે વાજબી મૂલ્યે ગણતરીમાં લેવાય છે અને ત્યારબાદ EIR પદ્ધતિનો ઉપયોગ કરી લખી વાળેલી કિંમતે માપવામાં આવે છે.

##### અસ્તિત્વને અમાન્યતા :

જ્યારે જવાબદારી હેઠળનું ત્રણ ચૂકવે કરવામાં અથવા રદ કરવામાં અથવા તેનો અંત લાવવામાં આવે ત્યારે નાણાકીય જવાબદારીના અસ્તિત્વને અમાન્ય ગણવામાં આવે છે. જ્યારે પ્રવર્તમાન નાણાકીય જવાબદારીનું સ્થાન એ જ લેણદાર પાસેથી મહત્વની ખુદી શરતોવાળી બીજી જવાબદારી લે અથવા પ્રવર્તમાન જવાબદારીઓની શરતોમાં મહત્વના ફેરફારો કરવામાં આવે, આવી અદલ-બદલ અથવા ફેરફારો અસલ જવાબદારીની અમાન્યતા અને નવી જવાબદારીની માન્યતા તરીકે ગણવામાં આવે છે. જે તે આગળ ખેંચાતી રકમો વચ્ચેનો તફાવત નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

##### (કે) નાણાકીય સાધનો એકબીજા સામે લખી વાળવા.

નાણાકીય અસ્કયામતો અને નાણાકીય જવાબદારીઓ એકબીજા સામે લખી વાળવામાં આવે છે અને ચોખ્ખી રકમ સરવૈયામાં દર્શાવવામાં આવે છે, તે ત્યારે અને ફક્ત ત્યારે જ કે જ્યારે ગણતરીમાં લીધેલી રકમ એકબીજા સામે લખી વાળવાનો કાયદેસરનો પ્રવર્તનીય હક્ક હોય અને ચોખ્ખા ધોરણે પતાવટ કરવાનો ઇરાદો હોય અથવા અસ્કયામતોમાંથી ઉપાર્જન કરવું અને જવાબદારીઓની પતાવટ કરવી એકી વખતે કરવાના હોય. કાયદેસરનો પ્રવર્તનીય હક્ક ભવિષ્યના બનાવો ઉપર આધારિત હોવો ન જ જોઈએ અને ધંધાના સામાન્ય કારોબારમાં અને કંપની

અથવા સામેનો પક્ષકાર કસૂરવાર થાય, નાદારી નોંધાવે અથવા દેવાળિયો થાય તો પણ પ્રવર્તનીય હોવો જોઈએ.

**(એલ) વાજબી મૂલ્યની માપણી :**

કંપની અમુક નાણાકીય સાધનોની માપણી દરેક સરવૈયાની તારીખે વાજબી મૂલ્યે કરે છે, વાજબી મૂલ્યની માપણી એ અનુમાન ઉપર આધારિત છે કે અસ્કયામતના વેચાણ અથવા જવાબદારીની તબદીલી :

- અ. અસ્કયામત અથવા જવાબદારીના પ્રમુખ બજારમાં અથવા
- બ. પ્રમુખ બજારની ગેરહાજરીમાં અસ્કયામત અથવા જવાબદારી માટેના સૌથી વધુ લાભકારક બજારમાં થશે.

પ્રમુખ અથવા સૌથી વધુ લાભકારક બજાર કંપનીને સુલભ હોવું જોઈએ. અસ્કયામત અથવા જવાબદારીનું વાજબી મૂલ્ય એવી ધારણાઓનો ઉપયોગ કરીને માપવામાં આવે છે કે બજારમાં ભાગ લેનાર અસ્કયામત અથવા જવાબદારીનું ભાવનિર્ધારણ કરતી વખતે તેમના શ્રેષ્ઠ આર્થિક હિતમાં વર્તન કરશે, એવું અનુમાન કરવામાં આવે છે.

અવલોકન કરી શકાય એવી માહિતીનો મહત્તમ ઉપયોગ કરી અને અવલોકન ન કરી શકાય એવી માહિતીનો લઘુત્તમ ઉપયોગ કરીને, કંપની મૂલ્યાંકનની એવી ટેકનિકોનો ઉપયોગ કરે છે કે જે, તે સંજોગોમાં યોગ્ય હોય અને જેને માટે વાજબી મૂલ્ય માપવા પૂરતા પ્રમાણમાં માહિતી ઉપલબ્ધ હોય.

બધી અસ્કયામતો અને જવાબદારીઓ જેને નાણાકીય પત્રકોમાં વાજબી મૂલ્યે માપવામાં અથવા દર્શાવવામાં આવી હોય તેની વાજબી મૂલ્યની શ્રેણીમાં સમગ્રતયા વાજબી મૂલ્યે માપવા માટે નીચામાં નીચા સ્તરની માહિતીના આધારે નીચે વર્ણવ્યા મુજબ વર્ગીકૃત કરવામાં આવે છે :

- અ. સ્તર-૧. સમાન (identical) અસ્કયામતો અથવા જવાબદારીઓ માટે સક્રિય બજારોમાં ક્વોટેડ (અસમાયોજિત) બજાર ભાવો.
- બ. સ્તર-૨. મૂલ્યાંકન ટેકનિકો જેને માટે વાજબી મૂલ્યની માપણી માટે નીચામાં નીચા સ્તરની નોંધપાત્ર માહિતી સીધી અથવા આડકતરી રીતે અવલોકન કરી શકાય તેવી હોય.
- ક. સ્તર-૩ મૂલ્યાંકનની ટેકનિકો જેને માટે વાજબી મૂલ્યની માપણી માટે નીચામાં નીચા સ્તરની નોંધપાત્ર માહિતી અવલોકન કરી શકાય તેમ ન હોય.

અસ્કયામતો અને જવાબદારીઓ જેની એકલ નાણાકીય પત્રકોમાં પુનરાવૃત્ત ધોરણે ગણતરી કરવાની હોય તે માટે, કંપની દરેક અહેવાલના સમયગાળાને અંતે વર્ગીકરણની પુનઃઆકારણી કરી (સમગ્રતયા વાજબી મૂલ્યની માપણી માટે નીચામાં નીચા સ્તરની નોંધપાત્ર હોય તેવી માહિતીના આધારે) નક્કી કરે છે કે શ્રેણીની અંદર સ્તરોની વચ્ચે અદલ-બદલ થઈ છે કે કેમ.

આ નોંધ વાજબી મૂલ્યની હિસાબી પદ્ધતિની નીતિનો સારાંશ આપે છે. વાજબી મૂલ્ય સંબંધિત અન્ય પ્રક્ટીકરણ તેની સાથે સુસંગત નોંધમાં કરવામાં આવ્યા છે :

- અ. નોંધ ૨.0૨ – સ્થાવર મિલકતોમાં રોકાણનું વાજબી મૂલ્યાંકન
- બ. નોંધ ૨.૧૫ – વેચાણ માટે ધારણ કરેલી બિન-ચાલુ અસ્કયામતોનું મૂલ્યાંકન
- ક. નોંધ ૨.૨૪ – કર્મચારી વ્યાખ્યાયિત લાભ જવાબદારીઓની માપણી
- ડ. નોંધ ૨.૪૫ – મૂલ્યાંકનની પદ્ધતિઓ, નોંધપાત્ર અંદાજો અને ધારણાઓનું પ્રક્ટીકરણ
- ઈ. નોંધ ૨.૪૫ – વાજબી મૂલ્યની માપણીની શ્રેણીનું પરિમાણવાચક પ્રક્ટીકરણ
- ફ. નોંધ ૨.૪૫ – નાણાકીય સાધનો (લખી વાળેલ પડતરે ધારણ કરેલ સાધનો સહિત)
- ગ. નોંધ ૨.૪૫ – રોકાણોનું વાજબી મૂલ્યાંકન

**(એમ) માલસામાનનો સ્ટોક**

સ્ટોર્સ, રસાયણો, સ્પેર્સ, બળતણ તથા છૂટા ઓજારો પડતર કિંમતે દર્શાવવામાં આવે છે. પડતર કિંમત પ્રમાણભાર સરેરાશ પદ્ધતિથી નિર્ધારિત થાય છે.

કાચો માલ, ખોદેલ ખનિજ, પ્રક્રિયામાં રહેલ માલ અને તૈયાર માલનું મૂલ્યાંકન જે તે પ્રોજેક્ટ ખાતેની કુલ પડતર અથવા ચોખ્ખા પ્રાપ્ય મૂલ્ય જે ઓછી હોય તે કિંમતે વસ્તુવાર કરવામાં આવે છે. પડતર કિંમત ‘જે પહેલા આવે તે પહેલા જાય’ ના ધોરણે નિર્ધારિત થાય છે. વધુમાં, વિવિધ પ્રોજેક્ટો ઉપર પડેલી આડપેદાશોના સ્ટોકનું મૂલ્યાંકન નહિ કરવાની કંપનીની નીતિ છે.

સ્પેર્સ (પીપીઈની વ્યાખ્યામાં ના આવતા હોય તેવા) સ્ટોક તરીકે હિસાબમાં લેવામાં આવે છે અને જ્યારે તેને વપરાશ માટે આપવામાં આવે ત્યારે નફા અને નુકસાનના પત્રકમાં ખર્ચ તરીકે દર્શાવાય છે.

**(એન) કર્મચારી લાભો**

**૧. ટૂંકા ગાળાની કર્મચારી લાભની જવાબદારીઓ :**

બિન-નાણાકીય લાભો સહિત વેતન, પગાર માટેની જવાબદારીઓની કે જે કર્મચારીઓએ સંબંધિત સેવાઓ આપી હોય ત્યારબાદના ૧૨ માસના સમયગાળાના અંત સુધીમાં સંપૂર્ણપણે પતાવટ થવાની અપેક્ષા હોય તે અહેવાલના અંત સુધીના સમયગાળાની કર્મચારીઓની સેવા તરીકે ગણતરીમાં લેવામાં આવે છે અને આ અંગેની જવાબદારીઓની પતાવટ વખતે જે રકમ ચૂકવવાની હોય તે રકમોથી માપવામાં આવે છે. સરવૈયામાં આ જવાબદારીઓ ચાલુ કર્મચારી લાભ જવાબદારીઓ તરીકે દર્શાવવામાં આવે છે.

**૨. અન્ય લાંબા ગાળાના કર્મચારી લાભની જવાબદારીઓ :**

હક રજા અને માંદગીની રજાની જવાબદારીઓની કર્મચારીઓએ સંબંધિત સેવાઓ આપી હોય ત્યારબાદના ૧૨ માસના સમયગાળાના અંત સુધીમાં સંપૂર્ણપણે પતાવટ થવાની અપેક્ષા હોતી નથી. તેમને તેથી અહેવાલના અંત સુધીના સમયગાળા સુધી કર્મચારીઓએ પૂરી પાડેલી સેવાઓના સંદર્ભમાં ભવિષ્યમાં કરવામાં આવનારા અપેક્ષિત ચૂકવણા આયોજિત યુનિટ જમા પદ્ધતિ (Projected Unit Credit Method)થી વર્તમાન મૂલ્યે માપવામાં આવે છે. આ લાભો અહેવાલના સમયગાળાના અંતની બજારની ઉપજનો, કે જેની શરતો લગભગ સંબંધિત જવાબદારીની શરતો જેવી હોય, ઉપયોગ કરી વટાવેથી ગણવામાં લેવામાં આવે છે. એક્સ્યુઅરિયલ ધારણાઓમાં અનુભવ સમાયોજન અને ફેરફારોને પરિણામે થતી પુનઃમાપણી નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

ખરેખર પતાવટ ક્યારે થવાની અપેક્ષા છે તેને ધ્યાનમાં લીધા વિના, જો કંપનીને અહેવાલના સમયગાળા પછી ઓછામાં ઓછા ૧૨ માસ સુધી આ જવાબદારીઓની પતાવટને વિલંબિત કરવાનો બિનશરતી અધિકાર ના હોય તો તેને સરવૈયામાં ચાલુ જવાબદારીઓ તરીકે દર્શાવવામાં આવે છે.

ચાલુ નોકરી દરમિયાન મૃત્યુ પામેલા કર્મચારીઓના કાયદેસરના વારસદારોને ચૂકવવામાં આવતું વળતર જે વર્ષમાં જવાબદારી ઊભી થાય તે વર્ષમાં નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે. ચાલુ નોકરી દરમિયાન મૃત્યુ પામેલ કર્મચારીના કિસ્સામાં તેને ઘર બાંધકામ માટે આપેલી પેશગીની મુખ્ય રકમ અને તેના ઉપરનું વ્યાજ, તે અંગેની જાણ થાય ત્યારે લખી વાળવામાં આવે છે.

**૩. રોજગાર પછીની જવાબદારીઓ :**

કંપની રોજગાર પછીની નીચેની યોજનાઓ ચલાવે છે.

- અ. વ્યાખ્યાયિત લાભ યોજના (Plan) જેવી કે ગ્રેજ્યુઇટી અને
- બ. વ્યાખ્યાયિત ફાળા યોજના જેવી કે પ્રોવિડન્ટ ફંડ વિગેરે.

**ગ્રેજ્યુઇટી જવાબદારીઓ :**

વ્યાખ્યાયિત લાભ ગ્રેજ્યુઇટી યોજનાઓના સંદર્ભમાં સરવૈયામાં ગણતરીમાં લેવાયેલી જવાબદારી અથવા અસ્કયામત અહેવાલના

સમયગાળાને અંતે, પ્લાન અસ્કયામતોનું વાજબી મૂલ્ય બાદ કર્યા પછીનું વ્યાખ્યાયિત લાભ જવાબદારીઓનું વર્તમાન મૂલ્ય છે. વ્યાખ્યાયિત લાભ જવાબદારીની વાર્ષિક ગણતરી એકરચ્યુઅરી દ્વારા આયોજિત યુનિટ જમા પદ્ધતિનો ઉપયોગ કરી કરવામાં આવે છે.

વ્યાખ્યાયિત લાભ જવાબદારીઓની વર્તમાન કિંમત અહેવાલના સમયગાળાના અંતે સરકારી બોન્ડની બજાર ઉપજ કે જેની શરતો લગભગ સંબંધિત જવાબદારીની શરતો જેવી હોય તેના અંદાજિત ભવિષ્યના રોકડ બાહ્યપ્રવાહ વટાવથી ગણી નક્કી કરવામાં આવે છે. ચોખ્ખા વ્યાજની પડતર વ્યાખ્યાયિત લાભ જવાબદારી અને પ્લાન અસ્કયામતોના વાજબી મૂલ્યની ચોખ્ખી બાકી ઉપર વટાવનો દર લગાડી ગણવામાં આવે છે. આ પડતરનો નફા અને ગુકસાનના પત્રકમાં કર્મચારી લાભ ખર્ચમાં સમાવેશ કરવામાં આવે છે.

એકરચ્યુઅરિયલ ધારણાઓમાં અનુભવ સમાયોજન અને ફેરફારોમાંથી ઊભા થતાં પુનઃમાપણીના લાભ અને ગુકસાન જે સમયગાળામાં તે ઊભા થાય તેમાં સીધા ઠીકામાં ગણતરીમાં લેવામાં આવે છે. તેનો ઇક્વિટીમાં ફેરફારોના પત્રકમાં અને સરવૈયામાં જાળવી રાખેલ કમાણીમાં સમાવેશ કરવામાં આવે છે. વ્યાખ્યાયિત લાભ જવાબદારીમાં યોજના (પ્લાન) માં સુધારા અથવા ઘટાડાના કારણે વર્તમાન મૂલ્યમાં થતાં ફેરફારોને ભૂતકાળની સેવા પડતર તરીકે તરત જ નફા અથવા ગુકસાનમાં ગણતરીમાં લેવામાં આવે છે.

#### પ્રોવિડન્ટ ફંડ :

કંપની, જીએમડીસી કર્મચારી પ્રોવિડન્ટ ફંડ ટ્રસ્ટને પ્રોવિડન્ટ ફંડ ફાળો આપે છે. વર્ષ દરમિયાન પ્રોવિડન્ટ ફંડને ચુકવેલ/ ચૂકવવાપાત્ર કંપની ફાળો વ્યાખ્યાયિત ફાળા યોજના તરીકે ગણવામાં આવે છે. આ યોજના હેઠળ ચૂકવેલ/ ચૂકવવાપાત્ર ફાળો કર્મચારી જે સમયગાળા દરમિયાન સેવાઓ આપે છે. તેમાં નફા અને ગુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

પ્રોવિડન્ટ ફંડ ટ્રસ્ટને જોગવાઈઓ, ગુકસાન અને અન્ય સંબંધિત ખર્ચાની પરત ચૂકવણી તે સાકાર થાય, ત્યારે નફા અને ગુકસાનના પત્રકમાં ઉધારવામાં આવે છે.

#### ૪. નિવૃત્તિ લાભ ખર્ચ :

જે કર્મચારીઓએ કંપનીની સ્વૈચ્છિક નિવૃત્તિ યોજનાનો વિકલ્પ પસંદ કર્યો હોય તેમને ચૂકવવાપાત્ર વળતર જે વર્ષમાં તેઓ નોકરી છોડી જાય છે તે વર્ષમાં નફા અને ગુકસાનના પત્રકમાં ઉધારવામાં આવે છે.

#### (ઓ) વિદેશી ચલણના વ્યવહારો :

##### ૧. વહેવાર અને રજૂ કરવાનું ચલણ :

એકલ નાણાકીય પત્રકોમાં સમાવિષ્ટ બાબતો કંપની જે પ્રાથમિક આર્થિક વાતાવરણ (environment) માં કામગીરી કરે છે ત્યાંના ચલણ (“વહેવાર ચલણ”) માં માપવામાં આવે છે. એકલ નાણાકીય પત્રકો ભારતીય રૂપિયા (INR)માં રજૂ કરવામાં આવે છે, જે કંપનીનું વહેવાર અને રજૂ કરવાનું ચલણ છે.

##### ૨. વ્યવહારો અને બાકીઓ :

વિદેશી ચલણના વ્યવહારોનું વ્યવહારોની તારીખના વિનિમય દરનો ઉપયોગ કરી વહેવાર ચલણમાં રૂપાંતર (translated) કરવામાં આવે છે. આવા વ્યવહારોની પતાવટમાંથી અને વિદેશી ચલણોમાં દર્શાવેલી નાણાકીય અસ્કયામતો અને જવાબદારીઓના વર્ષના આખરના વિનિમય દરે રૂપાંતરથી પરિણમતા વિદેશી વિનિમયના લાભો અને ગુકસાન સામાન્ય રીતે નફા અથવા ગુકસાનમાં ગણતરીમાં લેવામાં આવે છે.

વિદેશી વિનિમયની ઉછીની પડતરના હવાલા તરીકે ગણેલા તફાવતો નફા અને ગુકસાનના પત્રકમાં દર્શાવવામાં આવે છે. બધા અન્ય વિદેશી વિનિમયના લાભો અને ગુકસાન નફા અને ગુકસાનના પત્રકમાં ચોખ્ખા ધોરણે અન્ય આવક અથવા અન્ય ખર્ચમાં દર્શાવવામાં આવે છે.

બિન-નાણાકીય બાબતો જે ઐતિહાસિક પડતરે વિદેશી ચલણમાં માપવામાં આવે છે, તેનું પ્રારંભિક વ્યવહારોની તારીખોના વિનિમય દરોનો ઉપયોગ કરી રૂપાંતર કરવામાં આવે છે. બિન-નાણાકીય

બાબતો જેની વિદેશી ચલણમાં વાજબી મૂલ્યે માપણી કરવામાં આવે છે તેમનું જે તારીખે વાજબી મૂલ્ય નક્કી કરવામાં આવ્યું હોય તે તારીખના વિનિમય દરોથી રૂપાંતર કરવામાં આવે છે. અસ્કયામતો અને જવાબદારીઓના રૂપાંતરણ તફાવતો વાજબી મૂલ્યના લાભ અથવા ગુકસાનના ભાગ તરીકે વાજબી મૂલ્યે અહેવાલમાં લેવામાં આવે છે.

#### (પી) આવકની માન્યતા (Revenue recognition) :

આવકની માન્યતા માટે ઇન્ડ એએસ ૧૧૫ પાંચ પગલાંવાળું એકસમાન મોડલ (Model) ચોક્કસ શબ્દોમાં વર્ણવે છે, જે સામાન્યપણે ગ્રાહકો સાથેના બધા કરારોમાં લાગુ પાડવામાં આવે છે. ગ્રાહક સાથેના કરારમાંથી આવક ત્યારે ગણતરીમાં લેવાય છે જ્યારે વસ્તુઓ અને સેવાઓનો અંકુશ ગ્રાહકને તબદીલ કર્યો હોય. આવકની માપણી એ ભાવથી કરવામાં આવે છે જે કંપની તે વસ્તુઓ અથવા સેવાઓના વિનિમય પેટે હકદાર હોવાનું અપેક્ષિત હોય. આવક તરીકે દર્શાવેલ રકમો ત્રીજા પક્ષકારોવતી વસૂલ કરેલી રકમો બાદ ચોખ્ખી દર્શાવવામાં આવે છે.

કંપની વસ્તુના વેચાણમાંથી કામગીરીની જવાબદારી સંતોષાતા મળેલ અથવા મળવાપાત્ર અવેજથી આવકની ગણતરી તેના વાજબી મૂલ્યે કરે છે તે એ સમયે હોય છે જ્યારે વસ્તુઓનો અંકુશ ગ્રાહકને તબદીલ કર્યો હોય, જે સામાન્ય રીતે વસ્તુઓ સુપરત કરવામાં આવે ત્યારે થાય છે. કરારની શરતોના આધારે જે દરેક કરારે બદલાતી હોય છે, વસ્તુઓ વાજબી શાખથી વેચવામાં આવે છે. ઇન્ડ એએસ ૧૧૫ પ્રમાણે કરારની શરતો મુજબ, જે અવેજ પરિવર્તનશીલ (Variable) હોય છે, તે કરારના પ્રારંભે અંદાજવામાં આવે છે અને ત્યારબાદ દરેક અહેવાલની તારીખે અથવા રકમ સાકાર થાય ત્યાં સુધી અદ્યતન કરવામાં આવે છે.

વેચાણમાં, જ્યાં લાગુ પડતા હોય ત્યાં રોયલ્ટી, પરિવહન ખર્ચ, પેકિંગ ચાર્જિસ, ઉત્પાદન આધારિત પ્રોત્સાહનો, જીએસટી કોમ્પેન્સેટરી સેસ, જ્યાં લાગુ પડતા હોય ત્યાં, માર્ફન કલોઝર ચાર્જિસની રકમોનો અને અન્ય વેરા અથવા દર, જો કોઈ હોય તો, તેનો સમાવેશ થાય છે, પણ જીએસટીને બાકાત રાખવામાં આવે છે. રોકડ વટાવની રકમ જેટલો વેચાણમાં ઘટાડો કરવામાં આવે છે.

મૂડી કરારો ઉપરની ગુકસાની/ પેનલ્ટી, જો કોઈ હોય તો, સામાન્ય રીતે કરાર પૂરો થાય ત્યારે નક્કી કરવામાં આવે છે અને તેને નફા અને ગુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે. લાંબા ગાળાના મહેસૂલી કરારો ઉપરની રોકડ ગુકસાની/ પેનલ્ટી કરારો આપ્યાની તારીખથી એક વર્ષ પૂરું થયા બાદ નક્કી કરવામાં આવે છે અને તેને નફા અને ગુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

સેવાના કરારોમાંથી આવક, આવી સેવાઓ પૂરી પાડવાની કામગીરીની જવાબદારીઓ સંતોષાતા સમય અને વસ્તુઓ (Material)ના આધારે ગણતરીમાં લેવામાં આવે છે.

વીમાના દાવાઓને જ્યારે તે મળે ત્યારે ગણતરીમાં લેવાય છે. કારણકે પતાવટ કરવાના આવા દાવાઓની આખરી રકમ વિશ્વસનીય રીતે માપી શકાતી નથી.

ઊર્જા પ્લાન્ટના સંદર્ભમાં, અનશિડયુલ્ડ ઇન્ટરએન્જ (UI) ચાર્જિસ અને ઉત્પાદન આધારિત ઉત્તેજનો (Generation Based Incentives (GBI)) જ્યારે કંપનીને મળે/ખર્ચ થાય ત્યારે ગણતરીમાં લેવામાં આવે છે.

નાણાકીય અસ્કયામતમાંથી વ્યાજની આવકની ત્યારે ગણતરી કરવામાં આવે છે, જ્યારે એ સંભવિત હોય કે તેમાંથી કંપનીને ભવિષ્યમાં આર્થિક લાભ થશે અને આવકની રકમ વિશ્વસનીય રીતે માપી શકાય તેમ હોય. વ્યાજની આવક, મુદ્દલની બાકી રકમ અને અસરકારક લાગુ પડતા વ્યાજના દરના સંદર્ભમાં સમયના આધારે લહેણી થાય છે કે જે બરાબર નાણાકીય અસ્કયામતના અપેક્ષિત જીવનકાળ દરમિયાન અંદાજિત ભવિષ્યના રોકડ પ્રવાહ અને અસ્કયામતની પ્રારંભિક માન્યતા વખતની કુલ ધારણ કરેલી રકમના ગુણોત્તરના વટાવ જેટલી થાય છે.

ડિવિડન્ડની આવક, તેને મળવાનો હક સ્થાપિત થાય કે જે સામાન્ય રીતે જ્યારે શેરહોલ્ડરો ડિવિડન્ડ મંજૂર કરે, ત્યારે હિસાબમાં લેવામાં આવે છે.



**(ક્યુ) સરકારી અનુદાન :**

જ્યારે એવી વાજબી ખાતરી હોય કે અનુદાન મળશે અને કંપની તેની સાથે જોડાયેલી બધી શરતોની પૂર્તતા કરશે, ત્યારે સરકારમાંથી મળતા અનુદાન તેના વાજબી મૂલ્યે ગણતરીમાં લેવામાં આવે છે.

આવકના સંદર્ભમાં સરકારી અનુદાનો વિલંબિત કરવામાં આવે છે અને તે પડતર સામે સમતોલ (compensate) કરવાનો ઇરાદો હોય, તેની સાથે મેળવવા (Match) જરૂરી હોય તેટલા સમયગાળામાં નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે અને અન્ય આવકોની અંદર દર્શાવવામાં આવે છે.

પીપીઈ અથવા સ્થાવર મિલકતમાં રોકાણની ખરીદી/બાંધકામના સંદર્ભમાં મળેલ અનુદાન, ઇન્ડ એએસ 20 અનુસાર, સંબંધિત અસ્કયામતની ખેંચાતી આવતી રકમ મેળવવા તેની ખરીદીની/બાંધકામની રકમમાંથી બાદ કરવામાં આવે છે.

**(આર) સ્ટ્રીપીંગના ખર્ચા (Costs) :**

લિગ્નાઈટની અનામતો કાઢવા માટે જરૂરી, ખાણની નકામી સામગ્રી (ઓવરબર્ડન) હટાવવા માટે કરેલ ખર્ચને સ્ટ્રીપીંગ ખર્ચ તરીકે ઉલ્લેખ કરવામાં આવે છે. કંપનીએ ખાણના તાંત્રિક રીતે અંદાજિત જીવનકાળ દરમિયાન આવો ખર્ચ કરવો પડે છે.

જ્યાં, કંપનીએ 'યુનિટ દર' (unit-rate) આધારિત ઓવરબર્ડન હટાવવાના અને લિગ્નાઈટ કાઢવાના કરારો આપ્યા હોય અને/અથવા એવા કરારો કે જેમાં ચૂકવણી ખરેખર (Actual) સ્ટ્રીપીંગ ગુણોત્તર આધારિત કરવામાં આવે છે, ત્યાં સ્ટ્રીપીંગ ખર્ચ ખાણના દરેક પ્લોટ માટે તાંત્રિક રીતે મૂલવણી કરેલ સરેરાશ સ્ટ્રીપીંગ ગુણોત્તર પ્રમાણે, સ્ટ્રીપીંગ પ્રવૃત્તિના ફીફો (FIFO) આધારિત ચોચ્ય સમાયોજન બાદ નફા અને નુકસાનના પત્રકમાં લિગ્નાઈટ પરિવહન અને ઓવરબર્ડન હટાવવાના ખર્ચ તરીકે ઉદ્ધારવામાં આવે છે.

સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન ખાતામાં બાકી રકમ સરવૈયામાં અન્ય બિન-નાણાકીય અસ્કયામતો/જોગવાઈઓ જે હોય તે પ્રમાણે દર્શાવાય છે.

**(એસ) કરવેરા :****આવકવેરો :**

સમયગાળાનો કરવેરાનો ખર્ચ અથવા જમા, ચાલુ સમયગાળાની કરપાત્ર આવક ઉપરના આવકવેરાના લાગુ પડતા દર ઉપર આધારિત, કામચલાઉ તજાવતોને આભારી વિલંબિત કર અસ્કયામતો અને જવાબદારીઓના ફેરફારોથી અને કરના વાણવપરાયેલા નુકસાનથી સમાયોજિત, કરની ચૂકવવાપાત્ર રકમ છે.

ચાલુ કરવેરાનો ખર્ચ, અહેવાલના સમયગાળાના અંત સુધીમાં ઘડાયેલા અથવા મહત્વની રીતે ઘડાયેલા (substantively enacted) કરવેરાના કાયદાઓના આધારે ગણતરી કરવામાં આવે છે. ચાલુ કરવેરાની અસ્કયામતો અને જવાબદારીઓ, અહેવાલની તારીખના દરો અને ઘડાયેલા અથવા મહત્વની રીતે ઘડાયેલા કાયદાઓના આધારે કરવેરા સત્તાવાળાઓ પાસેથી અપેક્ષિત પ્રાપ્ત થવા પાત્ર અથવા તેમને ચૂકવવાપાત્ર રકમથી માપવામાં આવે છે. ચાલુ કરવેરાની બાબતો વ્યવહારના અંતર્ગત સંબંધ (correlation) પ્રમાણે ક્યાં OCA અથવા સીધી ઇક્વિટીમાં ગણતરીમાં લેવામાં આવે છે.

**વિલંબિત કર :**

વિલંબિત કરની, અસ્કયામતો અને જવાબદારીઓ અને તેમની એકલ નાણાકીય પત્રકોમાં ધારણ કરેલી રકમો ઉપર, કરવેરાના આધારો (bases) વચ્ચે ઊભા થતા કામચલાઉ તજાવતો પ્રમાણે પૂરી જોગવાઈ કરવામાં આવે છે.

વિલંબિત આવકવેરો, અહેવાલના સમયગાળાના અંત સુધીમાં ઘડાયેલ અથવા મહત્વની રીતે ઘડાયેલ કરના દરો (અને કાયદાઓ)નો ઉપયોગ કરી નક્કી કરવામાં આવે છે અને જ્યારે સંબંધિત વિલંબિત આવકવેરા અસ્કયામત પ્રાપ્ત (realised) થાય

અથવા વિલંબિત કરવેરાની જવાબદારીની પતાવટ થાય ત્યારે લાગુ પાડવાનું અપેક્ષિત છે. વિલંબિત કરવેરા અસ્કયામતો, બધા બાદ થઈ શકે તેવા કામચલાઉ તજાવતો અને વાણવપરાયેલ કરવેરાના નુકસાન માટે તો જ ગણતરીમાં લેવામાં આવે છે, જો ભવિષ્યમાં કરપાત્ર રકમો તેવા કામચલાઉ તજાવતો અને નુકસાનના ઉપયોગ માટે ઉપલબ્ધ થાય તે સંભવિત હોય.

વિલંબિત કર અસ્કયામતો અને જવાબદારીઓ, જ્યારે ચાલુ કરવેરા અસ્કયામતો અને જવાબદારીઓ સાથે સામસામા સરભર (offset) થઈ શકે એવો કાયદેસર રીતે લાગુ પાડી શકાય તેવો હક્ક હોય અને જ્યારે વિલંબિત કરની બાકીઓ, એક જ કરવેરા સત્તાધિકારી સંલગ્ન હોય, ત્યારે સામસામા સરભર કરવામાં આવે છે. ચાલુ કરવેરા અસ્કયામતો અને કરવેરા જવાબદારીઓ જ્યારે કંપનીને સામસામા સરભર કરી શકાય એવો કાયદેસર રીતે લાગુ પાડી શકાય તેવો હક્ક હોય અને ચોખ્ખા ધોરણે પતાવટ કરવાનો અથવા અસ્કયામત પ્રાપ્ત કરવાનું અને જવાબદારીની પતાવટ કરવાનું એકી સાથે કરવાનો ઇરાદો હોય, ત્યારે એકબીજા સામે સરભર કરવામાં આવે છે.

વર્તમાન અને વિલંબિત કર નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે, સિવાય કે જેટલાં અંશે તે બાબતો OCA અથવા સીધી ઇક્વિટીમાં ગણતરીમાં લેવાને લગતી હોય. આ કિસ્સામાં કર પછા અનુક્રમે OCA અથવા ઇક્વિટીમાં ગણતરીમાં લેવામાં આવે છે. કરની કોઈપણ જમા ઉપલબ્ધ રકમ જેટલા અંશે ભવિષ્યમાં કરપાત્ર નફો ઉપલબ્ધ થવાનું સંભવિત હોય, જેની સામે વાણવપરાયેલ કર જમા (રકમ) વાપરી શકાય તેટલા અંશે વિલંબિત કર અસ્કયામતમાં ગણતરીમાં લેવાય છે. સદર અસ્કયામત, નફા અને નુકસાનના પત્રકમાં જમા કરી અને વિલંબિત કર અસ્કયામતના મથાળા નીચે દર્શાવી ઊભી કરવામાં આવે છે.

વિલંબિત કર અસ્કયામતોની ખેંચાતી આવતી રકમની દરેક અહેવાલની તારીખે સમીક્ષા કરવામાં આવે છે અને વિલંબિત કર અસ્કયામત સંપૂર્ણ અથવા અંશતઃ ઉપયોગમાં લેવા પૂરતો કરપાત્ર નફો ઉપલબ્ધ થવાની સંભાવના હોય તેટલા અંશે ઘટાડવામાં આવે છે. દરેક અહેવાલની તારીખે, ગણતરીમાં નહિ લેવાયેલી વિલંબિત કર અસ્કયામતની પુનઃઆકારણી કરવામાં આવે છે અને જેટલા અંશે ભવિષ્યના કરપાત્ર નફામાંથી વિલંબિત કર અસ્કયામતો પુનઃપ્રાપ્ત થઈ શકે તેવી સંભાવના હોય તેટલા અંશે ગણતરીમાં લેવામાં આવે છે.

સરવૈયાની તારીખે કંપની ચિંતવે છે કે અનિશ્ચિત કરની સ્થિતિ કરવેરા સત્તાવાળાઓ સ્વીકારશે એવી સંભાવના છે કે કેમ અને બનાવોની સંભાવનાની શક્યતાના આધારે કંપની વધારાની કરની જવાબદારી, જો કોઈ હોય તો, ગણતરીમાં લે છે.

**(ટી)****શેર દીઠ કમાણી :****શેર દીઠ મૂળ કમાણી :**

શેર દીઠ મૂળ કમાણીની ગણતરી નાણાકીય વર્ષ દરમિયાન બાકી રહેલા ઇક્વિટી શેરની પ્રમાણભાર સરેરાશ સંખ્યા દ્વારા કંપનીના માલિકીને આભારી (attributable) નફામાં વહેંચીને, વર્ષ દરમિયાન ઇક્વિટી શેરોમાં બોનસના તત્વો (elements) માટે સમાયોજિત કરીને અને ટ્રેઝરી શેરને બાદ કરીને ગણતરી કરવામાં આવે છે.

**ફેરફાર બાદ (Diluted) શેર દીઠ કમાણી :**

શેર દીઠ ફેરફાર બાદ કમાણી, શેર દીઠ આવકના નિર્ધારણમાં ઉપયોગમાં લેવામાં આવતા આંકડામાં, સંભવિત ઇક્વિટી શેર સાથે સંકળાયેલ આવકવેરાની અસર બાદના વ્યાજ અને અન્ય ધિરાણ ખર્ચ સમાયોજિત કરી અને બાકી રહેતા તમામ સંભવિત ઇક્વિટી શેરના રૂપાંતરને ધારીને અન્ય વધારાના ઇક્વિટી શેરની સરેરાશ સંખ્યાને ધ્યાનમાં લે છે.

**(યુ)****જોગવાઈઓ, સંભવિત જવાબદારીઓ અને સંભવિત અસ્કયામતો :**

જો કંપનીને ભૂતકાળના બનાવના પરિણામે વર્તમાનમાં (કાયદેસરની અથવા ગર્ભિત) જવાબદારી હોય તો બંધનકારક કરારને પતાવટ કરવા આર્થિક લાભ ધરાવતા સ્ત્રોતોના બાહ્યપ્રવાહ

થાય એ સંભવિત હોય અને જવાબદારીની રકમનો વિશ્વસનીય અંદાજ બાંધી શકાય તેમ હોય તો, જોગવાઈ વર્તમાન મૂલ્યે ગણતરીમાં લેવામાં આવે છે. જોગવાઈને સંબંધિત ખર્ચ, કોઈ પરત ખર્ચ (reimbursement) હોય તો તે બાદ કરી ચોખ્ખી નફા અને નુકસાનના પત્રકમાં બતાવવામાં આવે છે.

વિસ્થાપન માટેની પડતરની (decommissioning costs) તેના બંધનકારક કરારની પતાવટ માટેની અપેક્ષિત પડતરની અંદાજિત રોકડ પ્રવાહના ઉપયોગથી વર્તમાન કિંમતે જોગવાઈ કરવામાં આવે છે અને તેની ગણતરી પીપીઈની પડતરના ભાગ તરીકે કરવામાં આવે છે. રોકડ પ્રવાહને વર્તમાન કરવેરા પૂર્વેના દરથી વટાવે ગણવામાં આવે છે, જે જોખમ અંગેની ચોક્કસ વિસ્થાપન માટેની જવાબદારી અભિવ્યક્ત કરે છે. જ્યારે વળતરનું અનવાઈન્ડીંગ (unwinding of discount) કરવામાં આવે ત્યારે તેને ખર્ચ તરીકે ગણાય છે અને નફા અને નુકસાનના પત્રકમાં નાણાં પડતર તરીકે ગણતરીમાં લેવામાં આવે છે. વિસ્થાપન માટેની ભવિષ્યની અંદાજિત પડતરની વાર્ષિક સમીક્ષા કરવામાં આવે છે અને યોગ્ય રીતે સમાયોજિત કરવામાં આવે છે. અંદાજિત ભવિષ્યની પડતર અથવા લાગુ પડેલા વળતર દરમાં ફેરફારથી અસ્કયામતની પડતરમાં વધ અથવા તો ઘટ કરવામાં આવે છે.

માઈન ક્લોઝર અંગેનો ક્રમિક ખર્ચ તે થાય ત્યારે હિસાબમાં લેવામાં આવે છે.

લિઝાઈટ ખાણ સંબંધિત પ્રતિ હેક્ટર વાર્ષિક માઈન ક્લોઝર (closure) પડતરની જોગવાઈ કોલસા મંત્રાલય દ્વારા સમયાંતરે બહાર પાડવામાં આવતી માઈન ક્લોઝરની માર્ગદર્શિકાઓ મુજબ કરવામાં આવે છે. આ માર્ગદર્શિકાઓ મુજબ, આવી વાર્ષિક પડતરમાં જે તે ખાણ માટે સુપરત કરેલ/મંજૂર કરેલ માઈન ક્લોઝર પ્લાનમાં નિર્દેશ કરેલ અને ગણતરીમાં લેવાયેલ જથ્થાબંધ વેચાણ ભાવેલા આધારે ફેરફાર કરવામાં આવે છે. મંજૂર થયેલ/સુપરત કરેલ/બનાવેલ/ડ્રાફ્ટ માઈન ક્લોઝર પ્લાન મુજબ માઈન ક્લોઝર અંગેની જોગવાઈ કરવામાં આવે છે. માઈન ક્લોઝર પ્લાન સુપરત કર્યા/મંજૂર કર્યા/બનાવેલ ના હોય ત્યાં વાર્ષિક પડતર ઉપરોક્ત માર્ગદર્શિકાઓના આધારે અંદાજવામાં આવે છે.

લિઝાઈટ ખાણો સિવાયની અન્ય ખાણો સંબંધિત માઈન ક્લોઝર પ્રવૃત્તિઓ મંજૂર કરેલ/સુપરત કરેલ/ બનાવેલ/ડ્રાફ્ટ માઈન ક્લોઝર પ્લાન પ્રમાણે હાથ ધરવામાં આવે છે. પરંતુ ઈન્ડીયન બ્યુરો ઓફ માઈન્સ (IBM) દ્વારા પ્રતિ હેક્ટર વાર્ષિક માઈન ક્લોઝર પડતર અંગે જોગવાઈ કરવા માટેની ચોક્કસ માર્ગદર્શિકાઓના અભાવે, જરૂરી રકમની નાણાકીય ખાતરી (assurance) બેંક બાંધધરીના સ્વરૂપે IBM ને સુપરત કરવામાં આવે છે. કંપની દ્વારા હાથ ધરવામાં આવેલી માઈન ક્લોઝર પ્રવૃત્તિઓ અંગે અમારા તાંત્રિક ડિવિઝન પાસેથી ક્યાં ખાતાકીય રીતે અથવા બહારની એજન્સીઓ મારફત પ્રમાણપત્ર/સંમતિ મેળવવામાં આવે છે. માઈન ક્લોઝર પ્રવૃત્તિઓ ઉપર ખાતાકીય રીતે કરવામાં આવેલા ખર્ચ જે તે ખર્ચના મથાળા હેઠળ ઉધારવામાં આવે છે અને જો તાંત્રિક ડિવિઝન દ્વારા સલાહ આપવામાં આવે તો તેમાં પડેલ મહત્વની તૂટ (shortfall) માટે જોગવાઈ કરવામાં આવે છે.

સંભવિત જવાબદારીઓની જોગવાઈ કરવામાં આવતી નથી, જે મહત્વની હોય તો, તેને હિસાબોની નોંધમાં દર્શાવવામાં આવે છે. સંભવિત અસ્કયામતોને એકલ નાણાકીય પત્રકોમાં ગણતરીમાં લેવામાં આવતી નથી. તેમ છતાં, જ્યાં આર્થિક લાભનો પ્રવાહ (inflow) સંભવિત હોય ત્યાં તેને દર્શાવવામાં આવે છે.

**(વી) રોકડ અને રોકડ સમકક્ષ :**

રોકડ અને રોકડ સમકક્ષ રોકડ અને ટૂંકા ગાળાની થાપણોના બનેલા છે. કંપની, ઘણા ઊંચા પ્રમાણમાં તરલ (Highly liquid) રોકાણોની જેમની અસલ મુદત ત્રણ માસ અથવા તેનાથી ઓછી હોય અને જેનું સહેલાઈથી રોકડની જાણીતી (Known) રકમોમાં રૂપાંતર થઈ જાય તેમ હોય, તેને કંપની રોકડ સમકક્ષ ગણે છે.

રોકડ આવક જાવકના પત્રકમાં દર્શાવવાના હેતુ માટે, રોકડ અને રોકડ સમકક્ષમાં હાથ ઉપર રોકડ, અન્ય ટૂંકા ગાળાના ઊંચા

પ્રમાણમાં તરલ રોકાણો જેની અસલ મુદત ત્રણ માસ અથવા ઓછી હોય, જેનું સહેલાઈથી રોકડની જાણીતી રકમોમાં રૂપાંતર થઈ જાય તેમ હોય અને જેમાં તેના મૂલ્યમાં ફેરફાર થવાનું નજીક જોખમ હોય અને બેંક ઓવરડ્રાફ્ટનો સમાવેશ થાય છે. સરવૈયામાં બેંક ઓવરડ્રાફ્ટ ચાલુ જવાબદારીઓમાં ઉછીના નાણાંની અંદર બતાવવામાં આવે છે.

**(ડબલ્યુ) રોકડ આવક-જાવક પત્રક:**

રોકડ આવક-જાવક પરોક્ષ પદ્ધતિનો ઉપયોગ કરીને અહેવાલ દર્શાવવામાં આવે છે, જેમાં કરવેરા પહેલાનો નફો, બિન રોકડ પ્રકારના વ્યવહારો, કોઈ પણ વિલંબિત અથવા લહેણી ભૂતકાળની અથવા ભવિષ્યની કાર્યકારી રોકડ આવક અથવા ચૂકવણી અને રોકાણોમાંથી અથવા નાણાકીય રોકડ આવક-જાવક સાથે સંલગ્ન આવક અથવા ખર્ચની વિગતોની અસરોથી, સમાયોજિત કરવામાં આવે છે. કંપનીની કામગીરીમાંથી, રોકાણોમાંથી અને નાણાકીય પ્રવૃત્તિમાંથી રોકડ આવક-જાવક અલગ અલગ દર્શાવવામાં આવે છે.

**(એક્સ) ડિવિડન્ડ :**

કંપનીના ઈક્વિટી શેરહોલ્ડરો પ્રત્યેની ડિવિડન્ડની જવાબદારી, ડિવિડન્ડ અધિકૃત થાય ને ડિવિડન્ડ જ્યારે કંપનીની મુનસફી ઉપર ના હોય ત્યારે કંપની ગણતરીમાં લે છે. ભારતના કંપનીના કાયદાઓ મુજબ, ડિવિડન્ડ જ્યારે શેરહોલ્ડરો દ્વારા મંજૂર થાય ત્યારે અધિકૃત થાય છે. તેના જેટલી જ રકમ સીધી ઈક્વિટીમાં ગણતરીમાં લેવામાં આવે છે.

**(વાય) વિભાગીકરણ (Segment) નો અહેવાલ :**

મુખ્ય કાર્યકારી નિર્ણય લેનાર, સીઓડીએમ (CODM) સંસાધનોની ફાળવણી અને કામગીરીની આકારણીને લગતા નિર્ણયો લેવાના હેતુથી તેના ધંધાના વિભાગોના કાર્યકારી પરિણામો ઉપર અલગ રીતે નિયંત્રણ રાખે છે. વિભાગીય કામગીરીનું મૂલ્યાંકન નફા અથવા નુકસાનના આધારે થાય છે અને તેની માપણી એકલ નાણાકીય પત્રકોમાં નફા અથવા નુકસાન સાથે સુસંગત રીતે થાય છે. સીઓડીએમને જે રીતે આંતરિક અહેવાલ પૂરો પાડવામાં આવે છે તેની સાથે સુસંગત રીતે કાર્યકારી વિભાગોનો અહેવાલ આપવામાં આવે છે.

તદનુસાર, વિભાગીકરણ અહેવાલ હેતુ માટે કંપનીનું નિયામક મંડળ સીઓડીએમ છે.

**(ઝેડ) પૂર્ણાકિત કરવું (Rounding Off)**

પરિશિષ્ટ ૩ની જરૂરિયાતો મુજબ એકલ નાણાકીય પત્રકો અને નોંધમાં જાહેર થતી બધી રકમો, અન્યથા ના દર્શાવ્યું હોય તો, નજીકના લાખમાં બે દશાંશ બિંદુઓ સુધી પૂર્ણાકિત કરવામાં આવે છે.

**(એએ) સરવૈયાની તારીખ પછી બનતા બનાવો :**

સરવૈયાની તારીખ પછી બનતા હવાલાપાત્ર બનાવો (કે જે પરિસ્થિતિ અંગેનો પુરાવો સરવૈયાની તારીખે વિદ્યમાન હોય) એકલ નાણાકીય પત્રકોમાં ગણતરીમાં લેવાય છે. મહત્વના બિન-હવાલાપાત્ર બનાવો કે જે પરિસ્થિતિ (સરવૈયાની તારીખ પછી ઊભી થઈ હોય એમ દર્શાવતા હોય) જે સરવૈયાની તારીખ પછી બન્યા હોય કે જે નાણાકીય પરિસ્થિતિને અસર કરતા મહત્વના ફેરફાર અને વચનબદ્ધતા દર્શાવતા હોય તે મંડળના અહેવાલમાં દર્શાવવામાં આવે છે.

**(બીબી) અપવાદરૂપ બાબતો :**

કંપનીની સામાન્ય પ્રવૃત્તિઓને લગતાં કેટલાક બનાવોમાં તે આવકના અથવા ખર્ચના કદ, પ્રકાર અથવા અસરનું પ્રમાણ એટલું હોય છે કે તેના પ્રકટીકરણથી કંપનીની કામગીરીને વધુ સારી રીતે સમજી શકાય છે. આવી આવક અથવા ખર્ચને અપવાદરૂપ બાબત તરીકે વર્ગીકૃત કરવામાં આવે છે અને તદનુસાર, એકલ નાણાકીય પત્રકો સાથેની નોંધમાં દર્શાવવામાં આવે છે.



**2.01એ સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો અને મૂકીકૃત કામો પ્રગતિમાં**

૩૧મી માર્ચ, ૨૦૨૩ના રોજ સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો

(₹ લાખમાં)

વિગત	કુલ ધારણ કરેલી રકમ				સંચિત ઘસારો / ક્ષીણતા/ નિર્લભતા નુકસાન				ચોખ્ખી ધારણ કરેલ રકમ	
	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/ સમાવોજન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/ સમાવોજન	નિર્લભતા નુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૩ના રોજ
ફી હોલ્ડ જમીન	5,૫૩૦.૪૫	-	5.૩૧	5,૫૨૪.૧૪	-	-	-	-	-	5,૫૩૦.૪૫
મકાનો	૧૭,૫૮૭.૫૦	૧૫.૨૦	-	૧૭,૬૦૨.૭૦	૪૬૪.૩૨	-	-	-	૮,૩૭૫.૮૪	૮,૮૨૫.૦૬
ચંત્રો અને ઉપકરણો	૧,૮૩,૭૪૬.૨૩	૧,૦૮૦.૩૭	૨૧.૪૬	૧,૮૪,૮૦૫.૧૪	૮૨,૦૩૪.૬૪	૫,૬૮૮.૮૩	-	૧૨.૪૧	૮૭,૭૨૨.૧૬	૮૧,૭૧૧.૫૮
ફર્નિચર અને ફિક્ચર્સ	૧૮૩.૨૫	૧૬૭.૦૭	૧.૦૨	૩૫૧.૩૪	૧૦૩.૦૧	૧૫.૨૬	-	૦.૮૬	૧૧૭.૪૧	૨૪૧.૮૮
વાહનો	૧,૧૩૭.૬૧	૭૭૫.૦૭	-	૧,૯૧૨.૬૮	૭૭૦.૧૨	૧૬૦.૫૬	-	-	૮૩૦.૬૮	૩૬૭.૪૮
ઓફિસ ઉપકરણો	૭૩૬.૧૮	૩૧.૬૩	૦.૮૬	૭૬૮.૬૫	૬૩૮.૪૨	૧૬.૬૨	-	૦.૭૪	૬૫૪.૩૦	૮૭.૭૬
કોમ્પ્યુટરો	૫૮૦.૦૩	૩૦.૪૩	૬.૮૮	૬૪૦.૪૭	૪૧૭.૭૬	૬૬.૮૫	-	૬.૧૩	૪૭૮.૪૮	૧૬૨.૨૭
વિદ્યુત ઉપકરણો	૧,૨૩૧.૫૨	૧૫૨.૭૨	૧.૦૬	૧,૩૮૫.૨૬	૮૦૪.૬૩	૧૦૧.૫૫	-	૦.૧૧	૮૦૬.૦૭	૪૨૬.૮૮
પ્રયોગશાળા ઉપકરણો	૨૭૫.૨૮	૧૧.૫૦	-	૨૮૬.૭૮	૨૦૦.૮૬	૧૪.૦૪	-	-	૨૧૫.૦૦	૭૪.૩૩
<b>કુલ સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો</b>	<b>૨,૧૨,૦૨૮.૦૬</b>	<b>૨,૨૬૩.૬૮</b>	<b>૩૭.૭૦</b>	<b>૨,૧૪,૨૫૪.૩૫</b>	<b>૧,૦૩,૭૪૧.૬૮</b>	<b>૬,૫૩૮.૧૩</b>	<b>-</b>	<b>૨૦.૨૫</b>	<b>૧,૧૦,૨૬૦.૮૬</b>	<b>૧,૦૮,૨૮૬.૪૮</b>

૩૧મી માર્ચ, ૨૦૨૨ના રોજ સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો

(₹ લાખમાં)

વિગત	કુલ ધારણ કરેલી રકમ				સંચિત ઘસારો / ક્ષીણતા/ નિર્લભતા નુકસાન				ચોખ્ખી ધારણ કરેલ રકમ	
	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/ સમાવોજન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/ સમાવોજન	નિર્લભતા નુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૧ના રોજ
ફી હોલ્ડ જમીન	5,૪૨૮.૨૩	૧૦૨.૨૨	-	5,૫૩૦.૪૫	-	-	-	-	-	5,૪૨૮.૨૩
મકાનો	૧૭,૫૮૩.૭૮	૧૩.૭૧	-	૧૭,૫૯૭.૪૯	૮૩૦૧.૨૩	૪૭૧.૨૧	-	-	૮,૭૭૨.૪૪	૮,૨૮૨.૫૬
ચંત્રો અને ઉપકરણો	૧,૮૩,૨૫૮.૦૮	૧૫૨.૭૮	૨૪.૬૪	૧,૮૩,૪૩૫.૫૦	૮૬,૩૭૦.૪૮	૫,૬૭૮.૧૮	-	૧૪.૦૪	૮૨,૦૩૪.૬૪	૮૧,૭૧૧.૫૮
ફર્નિચર અને ફિક્ચર્સ	૧૮૩.૨૫	૧૦.૨૬	-	૧૯૩.૫૧	૮૨.૪૮	૧૦.૫૨	-	-	૧૦૩.૦૧	૮૦.૨૪
વાહનો	૧,૧૧૩.૩૭	૨૮.૨૩	૩.૮૮	૧,૧૬૪.૬૧	૬૫૩.૭૭	૧૧૮.૧૦	-	૨.૭૫	૭૭૦.૧૨	૩૬૭.૪૮
ઓફિસ ઉપકરણો	૭૩૬.૩૧	૧૨.૮૪	૩.૮૮	૭૬૨.૯૩	૬૧૧.૩૬	૩૦.૭૫	-	૩.૬૮	૬૩૮.૪૨	૪૫૮.૬૦
કોમ્પ્યુટરો	૫૮૦.૦૩	૩૦.૪૩	૬.૮૮	૬૪૦.૪૭	૩૬૮.૫૨	૭૪.૦૭	-	૨૪.૮૩	૪૧૭.૭૬	૨૧૮.૮૮
વિદ્યુત ઉપકરણો	૧,૨૩૧.૫૨	૧૫૨.૭૨	૧.૦૬	૧,૩૮૫.૨૬	૬૮૫.૧૧	૧૦૮.૫૨	-	-	૮૦૬.૦૭	૪૨૬.૮૮
પ્રયોગશાળા ઉપકરણો	૨૭૫.૨૮	૧૧.૫૦	-	૨૮૬.૭૮	૧૮૭.૮૮	૧૨.૮૭	-	-	૨૦૦.૮૬	૭૪.૩૩
<b>કુલ સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો</b>	<b>૨,૧૧,૩૬૫.૭૩</b>	<b>૭૨૧.૪૨</b>	<b>૧૮.૦૮</b>	<b>૨,૧૨,૦૨૮.૦૬</b>	<b>૯૭,૨૮૦.૬૬</b>	<b>૬,૫૦૬.૩૩</b>	<b>-</b>	<b>૪૫.૩૧</b>	<b>૧,૦૩,૭૪૧.૬૮</b>	<b>૧,૦૮,૨૮૬.૪૮</b>

**૨.૦૧બી. ૩૧મી માર્ચ, ૨૦૨૩ના રોજ વપરાશનો હક્ક ધરાવતી (આરઓયુ) અસ્ક્યામત**

વિગત	કુલ ધારણ કરેલી રકમ				સંચિત ઘસારો / ક્ષીણતા/નિર્ભંગતા નુકસાન				ચોખ્ખી ધારણ કરેલ રકમ		(₹ લાખમાં)
	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	નિર્ભંગતા નુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૩ના રોજ	
જમીન-લીઝ હોલ્ડ (આરઓયુ-અસ્ક્યામત)	૧,૫૪૧.૬૫	૪૦.૮૩	-	૧,૫૮૨.૪૮	૬૨૬.૨૫	૯૩.૬૧	-	-	૭૧૯.૮૬	૮૬૨.૬૨	૯૧૫.૪૧
કુલ વપરાશનો હક્ક ધરાવતી અસ્ક્યામત	૧,૫૪૧.૬૫	૪૦.૮૩	-	૧,૫૮૨.૪૮	૬૨૬.૨૫	૯૩.૬૧	-	-	૭૧૯.૮૬	૮૬૨.૬૨	૯૧૫.૪૧

**૩૧મી માર્ચ, ૨૦૨૨ના રોજ વપરાશનો હક્ક ધરાવતી (આરઓયુ) અસ્ક્યામત**

વિગત	કુલ ધારણ કરેલી રકમ				સંચિત ઘસારો / ક્ષીણતા/નિર્ભંગતા નુકસાન				ચોખ્ખી ધારણ કરેલ રકમ		(₹ લાખમાં)
	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	નિર્ભંગતા નુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૨ના રોજ	
જમીન-લીઝ હોલ્ડ (આરઓયુ-અસ્ક્યામત)	૧,૫૪૧.૬૫	-	-	૧,૫૪૧.૬૫	૫૩૫.૫૫	૯૦.૭૦	-	-	૬૨૬.૨૫	૯૧૫.૪૧	૧,૦૦૬.૧૦
કુલ વપરાશનો હક્ક ધરાવતી અસ્ક્યામત	૧,૫૪૧.૬૫	-	-	૧,૫૪૧.૬૫	૫૩૫.૫૫	૯૦.૭૦	-	-	૬૨૬.૨૫	૯૧૫.૪૧	૧,૦૦૬.૧૦

## ૨.૦૧સી મૂડીકૃત કામો પ્રગતિમાં:

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>પડતર અથવા માની લીધેલી પડતર</b>		
વર્ષની શરૂઆતની બાકી	૧,૨૯૩.૨૦	૬૯૫.૬૯
ઉમેરો : વર્ષ દરમિયાન વધારો	૧,૧૪૮.૪૦	૯૫૩.૧૨
બાદ : મિલકત, ચંત્રો અને ઉપકરણો ખાતે ટ્રાન્સફર કર્યા	(૧,૧૫૧.૮૮)	(૩૫૫.૬૧)
<b>આખરનું કુલ ધારણ કરેલું મૂલ્ય</b>	<b>૧,૨૮૯.૭૨</b>	<b>૧,૨૯૩.૨૦</b>
<b>સંચિત મૂલ્ય ઘટાડાની જોગવાઈ</b>		
વર્ષની શરૂઆતની બાકી	૧૩૩.૨૩	૧૩૩.૨૩
ઉમેરો : વર્ષ દરમિયાન વધારો	-	-
<b>આખરની સંચિત મૂલ્ય ઘટાડાની જોગવાઈ</b>	<b>૧૩૩.૨૩</b>	<b>૧૩૩.૨૩</b>
<b>આખરનું કુલ ધારણ કરેલું મૂલ્ય</b>	<b>૧,૧૫૬.૪૯</b>	<b>૧,૧૫૯.૯૭</b>

## મૂડીકૃત કામો પ્રગતિમાં ૩૧.૦૩.૨૦૨૩ના રોજનું વયવહિ પરિશિષ્ટ

વિગત	મૂડીકૃત કામોમાં રકમ સમયગાળા સુધી				કુલ (કુલ ધારણ કરેલું મૂલ્ય)
	૧ વર્ષથી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૩૮૪.૯૨	૨૨૫.૬૩	૫૪૫.૯૪	-	૧,૧૫૬.૪૯
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

## મૂડીકૃત કામો પ્રગતિમાં ૩૧.૦૩.૨૦૨૨ના રોજનું વયવહિ પરિશિષ્ટ

Particulars	મૂડીકૃત કામોમાં રકમ સમયગાળા સુધી				કુલ (કુલ ધારણ કરેલું મૂલ્ય)
	૧ વર્ષથી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૬૧૪.૦૩	૫૪૫.૯૪	-	-	૧,૧૫૯.૯૭
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

## ૩૧મી માર્ચ, ૨૦૨૩ ના રોજ પૂરા થતાં વર્ષના મૂડીકૃત કામો પ્રગતિમાંનું વિઘટન નીચે મુજબ છે.

વિભાગીકરણ	સિવિલ કામો			કુલ
	સિવિલ કામો	સિવિલ સિવાયના કામો	કુલ	
ખાણકામ	૩.૭૯	૨૪૪.૨૦	૨૪૭.૯૯	
ઊર્જા	-	૯૦૮.૫૦	૯૦૮.૫૦	
અપિભાજ્ય	-	-	-	
<b>કુલ</b>	<b>૩.૭૯</b>	<b>૧,૧૫૨.૭૦</b>	<b>૧,૧૫૬.૪૯</b>	
૩૧ મી માર્ચ, ૨૦૨૨ના રોજ	-	૧,૧૫૯.૯૭	૧,૧૫૯.૯૭	

૨.૦૧.૦૧ ગુજરાત સ્ટેટ ઈલેક્ટ્રીસિટી કોર્પોરેશન લિ. (જીએસઈસીએલ) અને કંપની, બંને એકમોના કર્મચારીઓ માટે અને સામાન્ય જનતા માટે પણ ૮-૧૦-૧૯૯૧, ૩-૮-૧૯૯૨ તથા ૧-૧૦-૧૯૯૩ની મિનિટસ મુજબ પાનાન્દો ખાતે (શાળા, હોસ્પિટલ, પીવાના પાણીનો પુરવઠો, સંદેશાલયવહાર, વાહન વ્યવહારની સવલતો વિગેરે) સહિયારી સવલતોનું નિર્માણ કરવા સંમત થયા હતા. આ બધાનો વહીવટ આ અંગે નોંધાયેલ ટ્રસ્ટે કરવાનો હતો. કંપની તેમજ જીએસઈસીએલ દ્વારા કરવામાં આવેલ મૂડી અને મહેસૂલી ખર્ચ, જ્યાં સુધી ટ્રસ્ટની રચના ન થાય ત્યાં સુધી ૫૦:૫૦ના ધોરણે ફાળવવામાં આવે છે અને તે મુજબ જે તે એકમના ચોપડે હિસાબમાં લેવાય છે. જે તે એકમે આપેલ ૫૦ ટકા ફાળો, સંમતિપત્ર અને હવાલાને, જો કોઈ હોય તો, આદીન છે. જ્યાં સુધી આ અસ્કયામતો ટ્રસ્ટને ન સોંપાય ત્યાં સુધી અસ્કયામતો બનાવવામાં થયેલ મૂડી ખર્ચમાં કંપનીનો ૫૦ ટકા હિસ્સો કંપનીના ચોપડે કુલ ₹ ૫૯.૪૦ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹ ૫૯.૪૦ લાખ)થી હિસાબે લેવામાં આવ્યો છે અને સ્થાવર મિલકત, ચંત્રો અને ઉપકરણોની જે તે બાબતમાં સમાવિષ્ટ છે.

## ૨.૦૨ સ્થાયર મિલકતોમાં રોકાણ

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ફ્રી હોલ્ડ જમીન	૧,૬૬૯.૦૦	૧,૬૬૯.૦૦
મકાનો	૭,૦૧૮.૫૩	૭,૧૪૨.૩૧
સ્થાયર મિલકતોમાં કુલ રોકાણ	૮,૬૮૭.૫૩	૮,૮૧૧.૩૧

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ફ્રી હોલ્ડ જમીન		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૧,૬૬૯.૦૦	૧,૬૬૯.૦૦
ઉમેરો: વર્ષ દરમિયાન વધારો	-	-
બાદ: વર્ષ દરમિયાન ઘટાડો	-	-
આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય	૧,૬૬૯.૦૦	૧,૬૬૯.૦૦

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
મકાનો		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૭,૮૭૬.૪૫	૭,૮૭૬.૪૫
ઉમેરો : વર્ષ દરમિયાન વધારો	-	-
બાદ: વર્ષ દરમિયાન ઘટાડો	-	-
આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય	૭,૮૭૬.૪૫	૭,૮૭૬.૪૫
સંચિત ઘસારો		
વર્ષની શરૂઆતની બાકી	૭૩૪.૧૪	૬૧૦.૩૭
ઉમેરો : વર્ષ દરમિયાન વધારો	૧૨૩.૭૮	૧૨૩.૭૭
બાદ: વર્ષ દરમિયાન ઘટાડો	-	-
આખરનો સંચિત ઘસારો	૮૫૭.૯૨	૭૩૪.૧૪
આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય	૭,૦૧૮.૫૩	૭,૧૪૨.૩૧

## ૨.૦૨.૦૧ સ્થાયર મિલકતોના રોકાણની નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લીધેલ રકમ

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
ભાડાની આવક*	-	-
જે સ્થાયર મિલકતમાંથી ભાડાની આવક ઊભી થઈ હોય તેમાંથી થયેલા સીધા કાર્યકારી ખર્ચાઓ	-	-
જે સ્થાયર મિલકતમાંથી ભાડાની આવક ઊભી થઈ ના હોય તેમાંથી થયેલા સીધા કાર્યકારી ખર્ચાઓ	-	-
સ્થાયર મિલકતોના રોકાણોમાંથી ઘસારા પૂર્વજનો નફો/(નુકસાન)	-	-
ઘસારો	(૧૨૩.૭૮)	(૧૨૩.૭૭)
સ્થાયર મિલકતોના રોકાણોમાંથી નફો/નુકસાન	(૧૨૩.૭૮)	(૧૨૩.૭૭)

\*સ્થાયર મિલકતના ભાડાનું નિર્ધારણ પ્રક્રિયામાં છે.

## ૨.૦૨.૦૨ વાજબી મૂલ્ય

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
સ્થાયર મિલકતોમાં કુલ રોકાણ	૧૦,૮૭૪.૦૦	૧૧,૧૪૦.૭૭

## વાજબી મૂલ્યનો અંદાજ

કંપની તેના(બાંધકામ હેઠળ સિવાયના) સ્થાયર મિલકતોના રોકાણ માટે ઓછામાં ઓછું વાર્ષિક મૂલ્યાંકન કરાવે છે. સ્થાયર મિલકતોના રોકાણમાં વાજબી મૂલ્યના પરિણામી અંદાજો સ્તર-૩માં સમાવવામાં આવે છે. સ્થાયર મિલકતોમાં રોકાણનું વાજબી મૂલ્ય (નાણાકીય પત્રકોમાં પ્રક્ટીકરણ કરવાના હેતુઓથી આંકેલ) કંપનીઝ (રજિસ્ટર્ડ વેલ્યુઅર્સ એન્ડ વેલ્યુએશન) નિયમો, ૨૦૧૭ના નિયમ ૨માં વ્યાખ્યાયિત મૂલ્યાંકનકાર આધારિત નથી.

## ૨.૦૩એ અન્ય આભાસી અસ્કયામતો

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
કોમ્પ્યુટર સોફ્ટવેર	૧૨૭.૧૩	૧૨૯.૮૮
ખાણકામ હક્કો	૩૧,૩૫૭.૨૬	૩૨,૬૯૪.૩૫
<b>કુલ આભાસી અસ્કયામતો</b>	<b>૩૧,૫૪૪.૩૯</b>	<b>૩૨,૮૨૪.૨૩</b>

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
કોમ્પ્યુટર સોફ્ટવેર		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૩૫૬.૩૧	૩૫૬.૩૧
ઉમેરો : વર્ષ દરમિયાન વધારો	૮૦.૦૯	-
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૪૩૬.૪૦</b>	<b>૩૫૬.૩૧</b>
સંચિત ક્ષીણતા		
વર્ષની શરૂઆતની બાકી	૨૨૬.૪૩	૧૬૮.૦૩
ઉમેરો : વર્ષ દરમિયાન વધારો	૨૨.૮૪	૫૮.૪૦
<b>આખરની સંચિત ક્ષીણતા</b>	<b>૨૪૯.૨૭</b>	<b>૨૨૬.૪૩</b>
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૧૮૭.૧૩</b>	<b>૧૨૯.૮૮</b>

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ખાણકામ હક્કો		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૪૪,૩૪૯.૮૯	૪૨,૭૦૮.૮૫
ઉમેરો : વર્ષ દરમિયાન વધારો	-	૧,૬૪૧.૦૪
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૪૪,૩૪૯.૮૯</b>	<b>૪૪,૩૪૯.૮૯</b>
સંચિત ક્ષીણતા		
વર્ષની શરૂઆતની બાકી	૧૧,૬૫૫.૫૪	૮,૬૩૬.૪૦
ઉમેરો : વર્ષ દરમિયાન વધારો	૧,૩૩૭.૦૯	૩,૦૧૯.૧૪
<b>આખરની સંચિત ક્ષીણતા</b>	<b>૧૨,૯૯૨.૬૩</b>	<b>૧૧,૬૫૫.૫૪</b>
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૩૧,૩૫૭.૨૬</b>	<b>૩૨,૬૯૪.૩૫</b>

## ૨.૦૩બી આભાસી અસ્કયામતો, પ્રગતિ હેઠળ

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
આભાસી અસ્કયામતો વિકાસ હેઠળ		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૧,૧૩૨.૭૦	૮.૦૧
ઉમેરો : વર્ષ દરમિયાન વધારો	૬૦.૬૯	૧,૧૨૪.૬૯
બાદ : આભાસી અસ્કયામતો ખાતે ટ્રાન્સફર કર્યા	(૪૮.૦૫)	-
<b>આખરનું કુલ ધારણ કરેલું મૂલ્ય</b>	<b>૧,૧૪૫.૩૪</b>	<b>૧,૧૩૨.૭૦</b>
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૧,૧૪૫.૩૪</b>	<b>૧,૧૩૨.૭૦</b>



## આભાસી અસ્કચામતો વિકાસ હેઠળમાં ૩૧.૦૩.૨૦૨૩ના રોજનું વયવૃદ્ધિ પરિશિષ્ટ

(₹ લાખમાં)

વિગત	આભાસી અસ્કચામતો વિકાસ હેઠળમાં રકમ સમયગાળા સુધી				કુલ
	૧ વર્ષ થી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૨૦.૬૫	૧,૧૨૪.૬૯	-	-	૧,૧૪૫.૩૪
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

## આભાસી અસ્કચામતો વિકાસ હેઠળમાં ૩૧.૦૩.૨૦૨૨ના રોજનું વયવૃદ્ધિ પરિશિષ્ટ

(₹ લાખમાં)

વિગત	આભાસી અસ્કચામતો વિકાસ હેઠળમાં રકમ સમયગાળા સુધી				કુલ
	૧ વર્ષ થી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૧,૧૨૪.૬૯	૮.૦૧	-	-	૧,૧૩૨.૭૦
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

**૨.૦૩.૦૧** ખાણકામના હક્કોમાં ખાણકામ માટે વપરાતી સંપાદન કરેલી/ફાળવેલી બધી જમીનોનો સમાવેશ થાય છે. ખાણકામ હક્કો ઉપરની ક્ષીણતા, ક્ષીણ થતી અસ્કચામતોની ક્ષીણતા દર્શાવે છે.

**૨.૦૩.૦૨** આંતરિક રીતે પેદા થતી આભાસી અસ્કચામતો સિવાય તાંત્રિક અંદાજ પ્રમાણે કોમ્પ્યુટર સોફ્ટવેરનો ઉપયોગિતા કાળ ૧૦ વર્ષનો છે. તેને તેનો ઉપયોગિતા કાળ પૂરો થાય ત્યાં સુધીમાં સીધી રેખાની પદ્ધતિ મુજબ લખી વાળવામાં (amortised) આવે છે.

## ૨.૦૪ સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાં રોકાણ

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>બિન-ચાલુ</b>		
<b>સંયુક્ત સાહસ કંપનીઓના અનકવોટેડ ઇક્વિટી શેરોમાં રોકાણ (લખી વાળેલી પડતરે માપેલા)</b>		
નેની કોલ કંપની લિમિટેડના ૨,૪૮૭ (૩૧મી માર્ચ, ૨૦૨૨ : ૨,૪૮૭) ઇક્વિટી શેર દરેક ₹૧૦૦ના પૂરેપૂરા ભરપાઈ થયેલા	૨.૫૦	૨.૫૦
સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા. લિમિટેડના ૨૫,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૨૫,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૨.૫૦	૨.૫૦
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સેલન્સના ૫૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૫૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૫.૦૦	૫.૦૦
<b>સહયોગી કંપનીઓના અનકવોટેડ ઇક્વિટી શેરોમાં રોકાણ (લખી વાળેલી પડતરે માપેલા)</b>		
ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિમિટેડના ૧,૯૦,૮૪૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૧,૯૦,૮૪૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૯.૦૮	૧૯.૦૮
ગુજરાત ક્રેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડના ૪૯,૪૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૪૯,૪૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૪૯૪.૦૦	૪૯૪.૦૦
એક્સ કેમિકલ્સ પ્રા. લિમિટેડના ૩૮,૯૮,૭૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૩૮,૯૮,૭૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૩૮૯.૮૭	૩૮૯.૮૭
<b>બાદ : નિર્બળતા નુકસાન માટે જોગવાઈ</b>		
(નેની કોલ કંપની લિમિટેડ અને ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિમિટેડના ઇક્વિટી શેરોમાં રોકાણ માટે)	(૨૧.૫૮)	(૨૧.૫૮)
<b>સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાં કુલ રોકાણ</b>	<b>૮૯૧.૩૭</b>	<b>૮૯૧.૩૭</b>

**૨.૦૪.૦૧** ગુજરાત સરકારના તા.૬ઠ્ઠી ઓગસ્ટ, ૨૦૧૮ના પત્ર દ્વારા નેની કોલ કું.લિ. બંધ કરવાની મંજૂરી મળી ગઈ છે અને તેને બંધ કરવાની પ્રક્રિયા પ્રગતિમાં છે.

## ૨.૦૫ અન્ય રોકાણો

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>બિન-ચાલુ</b>		
<b>અન્ય કંપનીઓના ક્વોટેડ ઇક્વિટી શેરોમાં રોકાણ</b>		
<b>અન્ય સમાવેશક આવક દ્વારા વાજબી મૂલ્યે (FVTOCI) માપેલા</b>		
ગુજરાત આલ્કલીઝ એન્ડ કેમિકલ્સ લિમિટેડના ૪૧,૪૫,૪૩૩ (૩૧મી માર્ચ, ૨૦૨૨ : ૪૧,૪૫,૪૩૩) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૨૪,૩૯૭.૯૫	૩૭,૧૩૮.૯૩
ગુજરાત સ્ટેટ ફર્ટિલાઇઝર્સ એન્ડ કેમિકલ્સ લિમિટેડના ૫૦,૦૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૫૦,૦૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૨ના પૂરેપૂરા ભરપાઈ થયેલા	૫,૯૫૦.૦૦	૮,૧૦૦.૦૦
ગુજરાત સ્ટેટ ફાઇનાન્સીયલ કોર્પોરેશનના ૯,૩૫,૬૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૯,૩૫,૬૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૮૭.૧૨	૧૮૭.૧૨
બેંક ઓફ બરોડાના ૩,૧૨,૭૧૫ (૩૧મી માર્ચ, ૨૦૨૨ : ૩,૧૨,૭૧૫) ઇક્વિટી શેર દરેક ₹૨ના પૂરેપૂરા ભરપાઈ થયેલા	૫૨૭.૮૬	૩૪૮.૯૯
<b>અન્ય કંપનીઓના અનક્વોટેડ ઇક્વિટી શેરોમાં રોકાણ</b>		
<b>અન્ય સમાવેશક આવક દ્વારા વાજબી મૂલ્યે (FVTOCI) માપેલા</b>		
ગુજરાત ઇન્ફોર્મેટિક્સ લિમિટેડના ૧૦,૦૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૧૦,૦૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૯૩૯.૬૦	૯૩૯.૬૦
ગુજરાત ઇન્ડસ્ટ્રીયલ ટેકનીકલ કન્સલ્ટન્સી ઓર્ગેનાઇઝેશન લિમિટેડના ૩,૯૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૩,૯૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૭૧.૮૬	૮૪.૧૩
ગુજરાત ગાર્ડિયન લિમિટેડના ૭૪,૨૫,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૭૪,૨૫,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૧,૦૬૩.૨૫	૮,૨૭૬.૬૫
ગુજરાત સ્ટેટ પેટ્રોલિયમ કોર્પોરેશન લિમિટેડના ૨,૬૧,૭૨,૮૦૦ (૩૧મી માર્ચ, ૨૦૨૨ : ૨,૬૧,૭૨,૮૦૦) ઇક્વિટી શેર દરેક ₹૧ના પૂરેપૂરા ભરપાઈ થયેલા	૩,૯૭૫.૬૫	૨,૯૨૬.૧૨
<b>બાદ : નિર્ભગતા નુકસાન માટે જોગવાઈ</b>		
(ગુજરાત સ્ટેટ ફાઇનાન્સીયલ કોર્પોરેશન ઇક્વિટી શેરોમાં રોકાણો માટે)	(૧૮૭.૧૨)	(૧૮૭.૧૨)
<b>કુલ અન્ય રોકાણો</b>	<b>૪૭,૦૨૬.૧૭</b>	<b>૫૭,૮૧૪.૪૨</b>
<b>ક્વોટેડ રોકાણોનું કુલ વાજબી મૂલ્ય</b>	<b>૩૦,૮૭૫.૮૧</b>	<b>૪૫,૫૮૭.૯૨</b>
<b>અનક્વોટેડ રોકાણોનું કુલ વાજબી મૂલ્ય</b>	<b>૧૬,૧૫૦.૩૬</b>	<b>૧૨,૨૨૬.૫૧</b>
<b>ક્વોટેડ રોકાણોના નિર્ભગતા નુકસાનની કુલ રકમ</b>	<b>૧૮૭.૧૨</b>	<b>૧૮૭.૧૨</b>

૨.૦૫.૦૧ રોકાણો અન્ય સમાવેશક આવક દ્વારા વાજબી મૂલ્યે (FVTOCI) માપવામાં આવેલા છે જે અનક્વોટેડ અને ક્વોટેડ ઇક્વિટી જામીનગીરીઓમાં રોકાણો દર્શાવે છે, સિવાય કે ગુજરાત સ્ટેટ ફાઇનાન્સીયલ કોર્પોરેશનના ઇક્વિટી શેરમાં રોકાણો કે જે પડતર કિંમતે માપવામાં આવ્યા છે અને જેમાં ઉપર મુજબ નિર્ભગતા નુકસાનની જોગવાઈ કરી છે. તેમના વાજબી મૂલ્યોના નિર્ણય માટે જુઓ નોંધ ૨.૪૫.

૨.૦૫.૦૨ ગુજરાત ઔદ્યોગિક રોકાણ નિગમ લિમિટેડ (જીઆઈઆઈસી) સાથે તા. ૩૦મી માર્ચ, ૧૯૯૫ના રોજ થયેલ સમજૂતિ કરાર (MOU) મુજબ તે કંપનીએ જીઆઈઆઈસી પાસેથી ખરીદેલ ગુજરાત આલ્કલીઝ એન્ડ કેમિકલ્સ લિમિટેડ (જીએસીએલ) ના ૧૬ લાખ શેર પડતર કિંમત વત્તા વાર્ષિક ૦.૨૫% સર્વિસ ચાર્જ, બાદ મળેલ ડિવિડન્ડ, બોનસ, રાઈટ્સ વિગેરે દ્વારા નક્કી થયેલ કિંમતે તા. ૩૦મી માર્ચ, ૧૯૯૮ના રોજ પુનઃ ખરીદી લેવાના હતા. જીઆઈઆઈસી એ પૂરક સમજૂતિ કરાર કરવાની દરખાસ્ત કરી છે, જે મુજબ જીઆઈઆઈસીએ ઉપરોક્ત શેર પુનઃ ખરીદવાના નહિ રહે અને કંપની સદર શેર પોતાના રોકાણો તરીકે ધરાવશે. કંપની અને જીઆઈઆઈસીના નિયામક મંડળોએ પૂરક સમજૂતિ કરાર કરવા માટે સંમતિ આપી છે. જે માટેની દરખાસ્ત ગુજરાત સરકારમાં મંજૂરી માટે મોકલી છે. ઉપરોક્ત નોંધમાં દર્શાવેલ જીએસીએલના બાકી રહેલા ૨૫.૪૫ લાખ શેર કંપનીએ ખુદા બજારમાંથી ખરીદેલ છે.

## ૨.૦૬ બિન-ચાલુ ધિરાણો

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>કર્મચારીઓને ઘર બાંધકામ માટે પેશગીઓ</b>		
તારણ વગની, સફર લાગતી	૩૭૪.૪૦	૪૦૧.૨૪
<b>કર્મચારીઓને ધિરાણ અને પેશગીઓ</b>		
તારણ વગરના, સફર લાગતા	૧૯૯.૫૯	૨૩૬.૫૪
<b>અન્ય ધિરાણો અને પેશગીઓ સંબંધિત પાર્ટીઓને</b>		
ક્ષતિ ગ્રસ્ત શાખ	૧,૬૨૫.૦૦	૧,૬૨૫.૦૦
બાદ : નુકસાન માટે જોગવાઈ	(૧,૬૨૫.૦૦)	(૧,૬૨૫.૦૦)
<b>કુલ બિન-ચાલુ ધિરાણો</b>	<b>૫૭૩.૯૯</b>	<b>૬૩૭.૭૮</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

**૨.૦૬.૦૧** નૈની કોલ કંપની લિમિટેડ ૫૦:૫૦ નું કંપની અને પોન્ડીચરી ઈન્ડસ્ટ્રીયલ પ્રમોશન ડેવલપમેન્ટ ઈન્વેસ્ટમેન્ટ કોર્પોરેશન લિમિટેડ. (પીપડીક)નું સંયુક્ત સાહસ છે. નૈની કોલ કંપની લિ. એ ભારત સરકારના કોલસા મંત્રાલયને ઓરિસ્સા રાજ્યમાં નૈની કોલ બ્લોક મળે તે માટે ₹ ૬,૫૦૦ લાખની બેંક બાંધધરી આપી હતી. સદર બેંક બાંધધરીમાંથી ₹ ૩,૨૫૦ લાખની રકમ કંપનીની કોર્પોરેટ બાંધધરી દ્વારા સુરક્ષિત હતી અને બીજી ₹ ૩,૨૫૦ લાખની રકમ યુકો બેંકની બેંક બાંધધરી કે જેની વ્યવસ્થા પીપડીકે કરી હતી, તેના દ્વારા સુરક્ષિત હતી. ભારત સરકારના કોલસા મંત્રાલયે તેમના તા. ૨૭મી ડિસેમ્બર, ૨૦૧૨ના પત્ર દ્વારા નૈની કોલ બ્લોકની ફાળવણીની કેટલીક શરતોની પૂર્તતા ન થવાથી નૈની કોલ કંપની લિમિટેડે આપેલી બેંક બાંધધરીમાંથી ૫૦ ટકા એટલે ₹ ૩,૨૫૦ લાખની માંગણી કરી હતી. કંપનીએ બેંક બાંધધરીની માંગણીથી ઊભી થયેલી તેની ₹ ૧,૬૨૫ લાખની જવાબદારી અદા કરી છે અને તેને નૈની કોલ કંપની લિમિટેડને પેશગી તરીકે હિસાબમાં લીધી છે. નૈની કોલ કંપની લિમિટેડને આપેલ પેશગીમાં થયેલા મૂલ્ય ઘટાડા માટે કુલ ₹ ૧,૬૨૫ લાખ (૨૦૨૧-૨૨: ₹ ૧,૬૨૫ લાખ) ની રકમની જોગવાઈ કરી હતી.

કંપનીએ કોલ બ્લોક મનસ્વી રીતે રદ કરવા અને બેંક બાંધધરીની માંગણી કરવા સામે ગુજરાતની માનનીય વડી અદાલતમાં સ્પેશિયલ સીવીલ અરજી ફાઇલ કરી હતી. ગુજરાતની માનનીય અદાલત સમક્ષ પડતર પીટીશન દરમિયાન માનનીય સર્વોચ્ચ અદાલતે બધા કોલ બ્લોક રદ કર્યા છે. તેથી ગુજરાતની માનનીય વડી અદાલત સમક્ષ માત્ર ₹ ૧,૬૨૫ લાખની બેંક બાંધધરીની માંગણી કરવા સામે પીટીશન નિકાલ માટે પડતર હતી. ગુજરાતની માનનીય વડી અદાલતે તેના ૩૧મી જુલાઈ, ૨૦૧૯ના ચૂકાદા અને આદેશથી બેંક બાંધધરી રિફન્ડ (refund) મેળવવા રાહત માંગતી કંપનીની અરજીનો અસ્વીકાર કર્યો છે.

આ દ્વિષ્કોણથી કંપનીએ શિષ્ટસ્મોલ કોર્ટ, અમદાવાદ સમક્ષ, આપેલી ₹ ૧,૬૨૫ લાખની બેંક બાંધધરીની વસૂલાત માટે દિવાની મુકદમો પેશ કરેલ છે. સિવિલ કોર્ટ સમક્ષ દાવો દાખલ કર્યા પછી સિવિલ પ્રોસિજર કોડ, ૧૯૦૮ની કલમ ૮૯ હેઠળ મધ્યસ્થી કરવી જરૂરી હતી. તદનુસાર, કોર્ટે તમામ પક્ષકારોને ૨૭મી જાન્યુઆરી, ૨૦૨૧ના રોજ મધ્યસ્થી પ્રક્રિયા માટે હાજર રહેવા નોટિસ પાઠવી હતી. તેમ છતાં, જીએમડીસી સિવાય અન્ય કોઈએ ઉપરોક્ત કાર્યવાહીમાં હાજરી આપી ન હતી તેથી મધ્યસ્થીની કાર્યવાહી નિષ્ફળ જાહેર કરવામાં આવી છે અને દાવો ગુણવત્તાના આધારે સુનાવણી માટે સ્મોલ કોર્ટ, અમદાવાદના નિયમિત બોર્ડમાં તબદીલ કરવામાં આવ્યો છે. હવે આ બાબત ચૂકાદા માટે પડતર છે.

**૨.૦૭ અન્ય બિન-ચાલુ નાણાકીય અસ્કયામતો\***

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>તારણ વગરની, સફર લાગતી</b>		
સિક્કોરીટી ડિપોઝીટો	૩૯૩.૧૩	૪૦૯.૪૨
નિયમિત સંસ્થાઓ પાસે થાપણો	૧,૪૩૩,૨૯૪.૨૦	૭૯,૪૮૨.૯૦
એસ્કો ખાતાઓમાં બેંક સિલક	૮૦,૧૯૭.૭૪	૭૮,૭૨૨.૪૨
અન્ય	૫૪૧.૭૬	૫૪૧.૭૬
<b>શકમંદ લાગતી :</b>		
નિયમિત સંસ્થાઓ પાસે થાપણો	૪,૨૧૨.૪૦	૪,૨૧૨.૪૦
બાદ: નિર્ભળતા નુકસાન માટે જોગવાઈ	(૪,૨૧૨.૪૦)	(૪,૨૧૨.૪૦)
<b>કુલ અન્ય બિન-ચાલુ નાણાકીય અસ્કયામતો</b>	<b>૨,૨૪,૪૨૬.૮૩</b>	<b>૧,૫૯,૧૫૬.૫૦</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

**૨.૦૭.૦૧ માઈન કલોઝર જોગવાઈ અને તેની સામે થાપણોની વિગતો**

(₹ લાખમાં)

યોજનાનું નામ	હિસાબી ચોપડામાં ૩૧મી માર્ચ, ૨૦૨૨ સુધીની જોગવાઈ	વર્ષ દરમિયાન કરવામાં આવેલી જોગવાઈ	વર્ષ દરમિયાન ઉલટાવેલી જોગવાઈ	હિસાબી ચોપડામાં ૩૧મી માર્ચ, ૨૦૨૩ સુધીની જોગવાઈ
ઉમરસર	૭,૮૧૧.૪૮	૧,૩૩૬.૩૫	૧,૨૭૯.૩૬	૭,૮૬૮.૪૭
રાજપારડી	૩,૮૪૫.૨૦	-	-	૩,૮૪૫.૨૦
તડકેશ્વર	૯,૨૭૩.૨૯	૩૨૧.૪૦	૧,૦૯૭.૨૫	૮,૪૯૭.૪૪
માતાનો મઢ	૧૪,૭૧૯.૨૭	૨૩૪.૮૦	૨,૧૪૫.૭૦	૧૨,૮૦૮.૩૭
ભાવનગર	૧૩,૩૩૧.૯૮	૧,૯૧૭.૫૮	૧,૩૭૫.૨૫	૧૩,૮૭૪.૩૧
પાનાન્દ્રો	૧૧,૩૯૯.૨૦	-	-	૧૧,૩૯૯.૨૦

(₹ લાખમાં)

યોજનાનું નામ	૩૧મી માર્ચ, ૨૦૨૨ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ	વર્ષ દરમિયાન જમા કરાવેલ રકમ	વર્ષ દરમિયાન પરત મળેલ રકમ	૩૧મી માર્ચ, ૨૦૨૩ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ
ઉમરસર	૧૦,૪૨૮.૭૫	૧,૪૬૭.૨૨	૧,૨૭૯.૩૬	૧૦,૬૧૬.૬૧
રાજપારડી	૩,૮૪૫.૮૮	-	-	૩,૮૪૫.૮૮
તડકેશ્વર	૯,૫૯૪.૭૦	-	૧,૦૯૭.૨૫	૮,૪૯૭.૪૫
માતાનો મઢ	૧૪,૭૧૯.૩૬	૨૩૪.૮૦	૨,૧૪૫.૭૦	૧૨,૮૦૮.૪૬
ભાવનગર	૧૩,૭૯૪.૦૯	૧,૯૪૦.૬૯	૧,૩૭૫.૨૫	૧૪,૩૫૯.૫૩
પાનાન્દ્રો	૯,૬૦૦.૦૦	-	-	૯,૬૦૦.૦૦

(₹ લાખમાં)

યોજનાનું નામ	હિસાબી ચોપડામાં ૩૧મી માર્ચ, ૨૦૨૧ સુધીની જોગવાઈ	વર્ષ દરમિયાન કરવામાં આવેલી જોગવાઈ	વર્ષ દરમિયાન ઉલટાવેલી જોગવાઈ	હિસાબી ચોપડામાં ૩૧મી માર્ચ, ૨૦૨૨ સુધીની જોગવાઈ
ઉમરસર	5,૫૩૮.૭5	૧,૨૭૨.૭૨	—	૭,૮૧૧.૪૮
રાજપારડી	૩,૭૦૩.53	૧૪૧.૫૮	—	૩,૮૪૫.૨૦
તડકેશ્વર	૮,૦૦૩.૦૦	૧,૨૭૦.૩૦	—	૯,૨૭૩.૨૯
માતાનો મઢ	૧૪,૪૯૫.5૨	૨૨૩.5૫	—	૧૪,૭૧૯.૨૭
ભાવનગર	૧૧,૫૦૫.૭૨	૧,૮૨5.૨૭	—	૧૩,૩૩૧.૯૮
પાનાન્દ્રો	૧૧,૩૯૯.૨૦	—	—	૧૧,૩૯૯.૨૦

(₹ લાખમાં)

યોજનાનું નામ	૩૧મી માર્ચ, ૨૦૨૧ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ	વર્ષ દરમિયાન જમા કરાવેલ રકમ	વર્ષ દરમિયાન પરત મળેલ રકમ	૩૧મી માર્ચ, ૨૦૨૨ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ
ઉમરસર	૯,૦૩૧.૩૮	૧,૩૯૭.૩૭	—	૧૦,૪૨૮.૭૫
રાજપારડી	૩,૮૪૫.૮૮	—	—	૩,૮૪૫.૮૮
તડકેશ્વર	૮,૩૦૯.૦૯	૧,૨૮૫.5૧	—	૯,૫૯૪.૬૦
માતાનો મઢ	૧૪,૪૯૫.૭5	૨૨૩.5૦	—	૧૪,૭૧૯.૩5
ભાવનગર	૧૧,૯૪૫.૮૦	૧,૮૪૮.૨૯	—	૧૩,૭૯૪.૦૯
પાનાન્દ્રો	૯,5૦૦.૦૦	—	—	૯,5૦૦.૦૦

**૨.૦૭.૦૨** માઈન કલોઝરની માર્ગદર્શિકાઓ (એમસીજી) મુજબ આ રકમ શિફ્ટ્યુલ્ડ બેંકના એસ્કો ખાતામાં જમા કરાવવી જરૂરી છે. કંપનીએ તેની બધી જ છ લિઝાઈટની ખાણો માટે એસ્કો ખાતાઓ ખોલ્યા છે અને રકમ જમા કરાવી છે.

પાનાન્દ્રો ખાણમાં ૧,૧૫૧ હેક્ટર અને ૫૬૮ હેક્ટરના લીઝ વિસ્તાર છે. ૧,૧૫૧ના લીઝ વિસ્તારના સંદર્ભમાં માઈન કલોઝર પ્લાનના મુસદ્દા મુજબ થતી ₹ ૧૧,૩૯૯.૨૦ લાખની જોગવાઈ સામે કંપનીએ ભારતના કોલ કંટ્રોલરની ઓફિસ દ્વારા સ્વીકારેલ ગણતરી મુજબ એસ્કો ખાતામાં માટે ₹ ૯,5૦૦ લાખ જમા કરાવ્યા છે. માઈન કલોઝર ખાણ માટેની જોગવાઈની હિસાબી ચોપડામાં જરૂરી અસર ભારત સરકારના કોલસા મંત્રાલય દ્વારા સદર ખાણના માઈન કલોઝર પ્લાનનો સ્વીકાર થયા બાદ આપવામાં આવશે.

૫૬૮ હેક્ટરના લીઝ વિસ્તારના સંદર્ભમાં, ખાણનો જીવનકાળ માર્ચ, ૨૦૦૭ માં સમાપ્ત થઈ ગયો હતો. લિઝાઈટ ખતમ થઈ ગયો હોવાથી, તેમાં લિઝાઈટનું છેલ્લું ઉત્પાદન માર્ચ, ૨૦૦૭માં કરવામાં આવ્યું હતું. તે છેલ્લું, માઈન કલોઝર માર્ગદર્શિકાઓ, ૨૦૦૯ કે જે રખી ઓગષ્ટ, ૨૦૦૯થી અમલમાં આવી તેના બે વર્ષ કરતાં વધુ સમય પૂર્વે કરવામાં આવ્યું હતું. ઉપરોક્ત લીઝ વિસ્તારમાં ખાણ બંધ કરવાની પ્રવૃત્તિઓ પણ લગભગ સમાપ્ત થઈ ગઈ છે.

એમસીજીમાં નિર્ધારિત દરોએ એસ્કો ખાતામાં ખાણ બંધ કરવા માટે ભંડોળ જમા કરાવવાની કલમ હતી. પરંતુ એમસીજીમાં તેમને પૂર્વવર્તી તારીખથી લાગુ કરવાની કોઈ જોગવાઈ ન હતી. તેથી ૫૬૮ હેક્ટર લીઝ વિસ્તારના સંદર્ભમાં એમસીજી લાગુ પડતી નથી. તેથી ૫૬૮ હેક્ટરના લીઝ વિસ્તારના સંદર્ભમાં, એમસીજી લાગુ પડતી નથી. તેથી, તેની જોગવાઈ કરી નથી અને જમા કરાવ્યું નથી.

**૨.૦૭.૦૩** તાંત્રિક પ્રમાણપત્ર મુજબ કંપનીએ બધી ધાત્વિક (Metallic-ferrous) (બિન-લિઝાઈટ) ખાણો સંબંધિત ખાણ પ્લાન મુજબ ખાતાકીય રીતે અથવા બહારની એજન્સીઓ દ્વારા વર્ષ દરમિયાન માઈન કલોઝરની પ્રવૃત્તિઓ હાથ ધરી છે અને ખર્ચા કર્યા છે અને ભારત સરકારના આદેશ મુજબ -IBM (આઈબીએમ) સત્તાવાળાઓ દ્વારા પૂર્તતાઓ ચકાસવામાં આવી છે.

## ૨.૦૮ અન્ય બિન-ચાલુ બિન-નાણાકીય અસ્કયામતો

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
મૂડી અસ્કયામતોને લગતી પેશગી	૧,૩૮5.૪૮	૧,૩૮5.૪૮
કોન્ટ્રાક્ટરને પેશગી	૧,૮૮૦.૩૭	૯5૪.53
સરકારી સત્તાવાળાઓ પાસે બાકી	૪,૧૪૨.૩5	૪,૧૨૮.૯૭
કપાયેલ કર (જોગવાઈ બાદ ચોખ્ખો)	5૧,૦૩૧.૪૭	૪૩,૧૪૫.૯૦
<b>કુલ અન્ય બિન-ચાલુ બિન-નાણાકીય અસ્કયામતો</b>	<b>5૮,૪૪૦.5૮</b>	<b>૪૯,૬૨૫.૯૮</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

## ૨.૦૯ સ્ટોક

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ચાલુ (Current)		
ખોદેલ ખનિજ	૭,૩૦૦.૭૬	૬,૩૦૦.૨૯
તૈયાર માલ	૦.૪૫	૦.૪૫
બજાટાણનો સ્ટોક	૧૩૨.૪૧	૧૦૪.૧૦
સ્ટોર્સ અને સ્પેર્સ	૩,૪૫૦.૫૯	૨,૯૨૪.૮૫
	૧૦,૮૮૪.૨૧	૯,૩૨૯.૬૯
બાદ : બિન વપરાશી સ્ટોક માટેની જોગવાઈ	(૧૯૫.૨૮)	(૩૫૮.૨૪)
	૧૦,૬૮૮.૯૩	૮,૯૭૧.૪૫
છૂટા ઓજારો	૯.૧૯	૯.૩૬
કુલ સ્ટોક	૧૦,૬૯૮.૧૨	૮,૯૮૦.૮૧

મૂલ્યાંકનની પદ્ધતિ: જુઓ નોંધ નં.૧(એમ) “સ્ટોક” ઉપરના હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો

## ૨.૧૦ વેપારી લેણાં

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ચાલુ (Current)		
વેપારી નાણાં – તારણવાળા, સફર લાગતા	૯૧૬.૯૦	૮૮૦.૩૦
વેપારી નાણાં – તારણ વગરના, સફર લાગતા	૧૭,૯૮૧.૦૮	૧૯,૬૧૧.૬૭
વેપારી લેણાં – ઉધાર આપવામાં મૂલ્યમાં ઘટાડો	૧૨૭.૦૮	૯૭.૨૭
	૧૯,૦૨૫.૦૬	૨૦,૫૮૯.૨૪
બાદ : નુકસાન માટેની જોગવાઈ	(૧૨૭.૦૮)	(૯૭.૨૭)
કુલ વેપારી લેણાં	૧૮,૮૯૭.૯૮	૨૦,૪૯૧.૯૭

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

૨.૧૦.૦૧ કંપનીની આચારસંહિતાના અનુપાલન માટે કંપનીની નિયામકો અને અન્ય ઓફિસરોએ આપેલા એકરારનામાને ધ્યાનમાં લેતા, કંપનીના નિયામકો અને અધિકારીઓ પાસેથી વ્યક્તિગત અથવા અન્ય કોઈ વ્યક્તિ સાથે સંયુક્ત રીતે કોઈ વેપારી લેણાં બાકી નથી કે પેઢીઓ અથવા ખાનગી કંપનીઓ જેમાં કોઈ નિયામક ભાગીદાર, નિયામક અથવા સભ્ય હોય તેની પાસે કોઈ વેપારી લેણાં બાકી નથી.

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજનું વેપારી લેણાં વયવૃદ્ધિ પરિશિષ્ટ

વિગત	વ્યવહારની તારીખથી નીચેના સમયગાળા માટે બાકી					કુલ
	૬ માસથી ઓછા	૬ માસથી ૧ વર્ષ	૧ થી ૨ વર્ષ	૨ થી ૩ વર્ષ	૩ વર્ષથી વધુ	
બિન વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૧૦,૨૩૯.૬૨	૨,૯૯૯.૨૬	–	૩૨૬.૨૧	૩,૯૪૫.૮૦	૧૭,૫૧૦.૮૯
બિન વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમો વધારો છે.	–	–	–	–	–	–
બિન વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૨૮૭.૯૧	–	૮૨.૬૫	૮૧.૫૦	૯૩૫.૦૩	૧,૩૮૭.૦૯
વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમ વધારો છે.	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	૧૨૭.૦૮	૧૨૭.૦૮
કુલ	૧૦,૫૨૭.૫૩	૨,૯૯૯.૨૬	૮૨.૬૫	૪૦૭.૭૧	૫,૦૦૭.૯૧	૧૯,૦૨૫.૦૬
બાદ : નુકસાન માટેની જોગવાઈ						(૧૨૭.૦૮)
ચોખ્ખા વેપારી લેણાં						૧૮,૮૯૭.૯૮



## 3૧મી માર્ચ, 2022ના રોજનું વેપારી લેણાં વ્યવહાર પરિશિષ્ટ

(₹ લાખમાં)

વિગત	વ્યવહારની તારીખથી નીચેના સમયગાળા માટે બાકી					કુલ
	૬ માસથી ઓછા	૬ માસથી ૧ વર્ષ	૧ થી ૨ વર્ષ	૨ થી ૩ વર્ષ	૩ વર્ષથી વધુ	
બિન વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૧૦,૮૭૮.૪૮	૭૨.૬૭	૩૨૬.૨૧	–	૫,૨૨૦.૫૩	૧૬,૪૮૭.૮૦
બિન વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમો વધારો છે.	–	–	–	–	–	–
બિન વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૨,૨૬૪.૨૧	૭૧૩.૩૩	૮૧.૫૦	૧૮૫.૭૧	૭૪૮.૩૨	૩,૮૮૪.૦૭
વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમ વધારો છે.	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	૮૭.૨૭	૮૭.૨૭
<b>કુલ</b>	<b>૧૩,૧૪૨.૭૦</b>	<b>૭૮૬.૦૦</b>	<b>૪૦૭.૭૧</b>	<b>૧૮૫.૭૧</b>	<b>૬,૦૬૭.૧૨</b>	<b>૨૦,૫૮૮.૨૪</b>
બાદ: નુકસાન માટેની જોગવાઈ						(૮૭.૨૭)
<b>ચોખ્ખા વેપારી લેણાં</b>						<b>૨૦,૪૯૯.૯૭</b>

## ૨.૧૧ રોકડ અને રોકડ સમકક્ષ અને અન્ય બેંક સિલક\*

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>૨.૧૧એ રોકડ અને રોકડ સમકક્ષ</b>		
(એ) બેંકો પાસે સિલક :		
બેંકો પાસે સિલક :	૧,૫૦૨.૦૧	૧,૩૮૮.૪૮
અસલ મુદત ૩ માસથી ઓછી હોય તેવી બાંધી મુદતમાં થાપણ	–	૬૫.૦૦
(બી) નાણાકીય સંસ્થાઓ પાસે બાકી		
નાણાકીય સંસ્થાઓ પાસે થાપણ	૩,૬૦૦.૦૦	૨,૮૦૦.૦૦
(સી) રોકડ હાથ ઉપર	–	–
<b>કુલ રોકડ અને રોકડ સમકક્ષ</b>	<b>૫,૧૦૨.૦૧</b>	<b>૪,૨૬૩.૪૮</b>
<b>૨.૧૧બી અન્ય બેંક સિલક</b>		
બેંકો પાસેથી ઉદ્ધિષ્ટ (Earmarked) સિલક :		
નહીં ચૂકવાયેલ ડિવિડન્ડ ખાતામાં	૧૧૮.૬૪	૧૧૭.૪૨
બાંધી મુદતની થાપણ :		
ઉછીના નાણાં (ઓવરડ્રાફ્ટ સવલત) સામે સિક્યુરિટી	૨,૩૧૬.૩૮	૨,૨૧૦.૦૮
બાંધકારી સામે સિક્યુરિટી	૦.૨૩	૦.૨૩
અન્ય વચનબદ્ધતા સામે સિક્યુરિટી	૨૪.૮૨	૨૪.૮૨
શકમંદ થાપણ	૩૭૪.૦૦	૩૭૪.૦૦
	<b>૨,૮૩૪.૧૭</b>	<b>૨,૭૨૬.૬૫</b>
બાદ : મૂલ્ય ઘટાડા માટે જોગવાઈ	(૩૭૪.૦૦)	(૩૭૪.૦૦)
<b>રોકડ અને રોકડ સમકક્ષ સિવાય કુલ બેંક સિલક</b>	<b>૨,૪૬૦.૧૭</b>	<b>૨,૩૫૨.૬૫</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

૨.૧૧.૦૧ અન્ય બેંક સિલકમાં નહિ ચૂકવાયેલ ડિવિડન્ડ, ઉછીના નાણાં (ઓવરડ્રાફ્ટ સવલત)ની સિક્યુરિટી માટે બાંધી મુદતની થાપણ, બાંધકારી સામે સિક્યુરિટી અને અન્ય વચનબદ્ધતા સામે સિક્યુરિટી માટેની મુદતની થાપણોનો અંકુશિત બેંક બેલેન્સમાં સમાવેશ થાય છે.

જમીનના હક્ક અંગે ના વાંધાનું પ્રમાણપત્ર ન મળવાને કારણે હડાદ ખાતેનો સિમેન્ટ પ્લાન્ટ જે અગાઉ વેચવામાં આવ્યો હતો તે અંગેનો વેચાણ દસ્તાવેજ થયો નથી અને ખરીદનાર પાસેથી વેચાણ દસ્તાવેજ થતાં ₹૨૪.૮૨ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹ ૨૪.૮૨ લાખ) મળવાના બાકી હતા. સદર રકમ પક્ષકારે દાંતા કોર્ટ સમક્ષ જમા કરાવી છે અને બદલામાં સદર કોર્ટે આ રકમ રાષ્ટ્રીયકૃત બેંકમાં દાંતા કોર્ટની તરફેણમાં કબજા હક (Lion) રાખી, બાંધી મુદતની થાપણમાં રાખવા માટે કંપનીને આદેશ આપ્યો છે. તે મુજબ કંપનીએ સદર રકમ યુનિયન બેંક ઓફ ઈન્ડિયા, વસ્ત્રાપુર શાખા, અમદાવાદમાં મૂકી છે.

## ૨.૧૨ ચાલુ ધિરાણો\*

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>કર્મચારીઓને ઘર બાંધકામ માટે પેશગીઓ</b>		
તારણ વગરની, સધ્ધર લાગતી	૭૦.૪૬	૭૧.૬૮
<b>કર્મચારીઓને અન્ય ધિરાણો અને પેશગીઓ</b>		
તારણ વગરના, સધ્ધર લાગતા	૨૨૮.૧૨	૨૨૬.૮૩
<b>સંબંધિત પક્ષકારોને અન્ય ધિરાણો અને પેશગીઓ</b>		
તારણ વગરના, સધ્ધર લાગતા	—	૪.૪૪
<b>ઉધાર આપવામાં મૂલ્ય ઘટાડો</b>	૩.૦૦	૩.૦૦
બાદ: નુકસાન માટેની જોગવાઈ	(૩.૦૦)	(૩.૦૦)
<b>કુલ ચાલુ ધિરાણો</b>	<b>૨૯૮.૫૮</b>	<b>૩૦૨.૯૫</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

## ૨.૧૩ અન્ય ચાલુ નાણાકીય અસ્કયામતો\*

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>તારણ વગરની, સધ્ધર લાગતી</b>		
નિગમિત સંસ્થાઓ અને બેંકો પાસે થાપણો	૧,૩૮,૩૬૭.૧૨	૧,૧૧,૮૫૦.૦૦
અન્યને પેશગી (એમઓઆઈએલ સાથે રચનારા સૂચિત જેવીસીને)	૮૭૫.૧૮	૮૨૮.૮૮
અન્ય	૧,૧૮૩.૪૬	૬૫૪.૨૨
<b>કુલ અન્ય ચાલુ નાણાકીય અસ્કયામતો</b>	<b>૧,૪૧,૪૩૫.૭૬</b>	<b>૧,૧૩,૩૩૪.૧૦</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

**૨.૧૩.૦૧** કંપનીએ મે, ૨૦૧૫માં સ્ટોન રિસર્ચ ફાઉન્ડેશનને તેના દરેક ₹૧૦ના ૩.૭૫ લાખ શેર સ્વીકારવા ₹૩૭.૫૦ લાખની રકમ ચૂકવી હતી જે ઉપર ‘અન્ય’ના મથાળા હેઠળ સમાવિષ્ટ છે. જો કે, કંપનીને હજુ સુધી કોઈ શેર સદર કંપની દ્વારા ફાળવવામાં આવ્યા નથી અને સ્ટોન રિસર્ચ ફાઉન્ડેશન બંધ કરવાનો નિર્ણય લેવાયો છે. શેર અરજીના નાણાં અને અન્ય લેણાં, જો કોઈ હોય તો, તે મળ્યા બાદ જરૂરી હવાલા હિસાબમાં કરવામાં આવશે.

**૨.૧૩.૦૨** કામગીરીના ફલકને વિસ્તારવા અને કામગીરી માટે ફાળવવામાં આવેલા વિસ્તારમાં ખનિજ સંસાધનોનું સંશોધન કરવા ૧લી ઓક્ટોબર, ૨૦૧૮ના રોજ કંપની અને એમઓઆઈએલ લિ. વચ્ચે મેમોરેન્ડમ ઓફ એસોસિએશન અમલી બન્યું છે.

ભૂગર્ભ જળ સંબંધિત, ભૂગર્ભ-તાંત્રિક અને અન્ય સંબંધિત વૈજ્ઞાનિક અભ્યાસ પ્રગતિમાં છે. જો યોજના સંગીન જણાય તો, જીએમડીસી અને એમઓઆઈએલ વચ્ચે અનુક્રમે ૪૮% અને ૫૧% ના શેરહોલ્ડીંગથી સંયુક્ત સાહસ કંપની (જેવીસી)ની રચના કરવામાં આવશે. જો જેવીસીની રચના થશે તો જેવીસીની રચના પહેલા કરવામાં આવેલા ખર્ચને તેમના જેવીસીમાં રોકાણ તરીકે ગણવામાં આવશે. આનું રૂપાંતરણ અનિર્ણિત રહે ત્યાં સુધી, સંશોધનનો ખર્ચ એમઓઆઈએલ અને જીએમડીસીમાં સરખે હિસ્સે વહેંચાશે. કંપનીના તેમા ફાળો ઉપર ‘અન્યને પેશગી’ના મથાળા હેઠળ દર્શાવાયો છે.

## ૨.૧૪ અન્ય ચાલુ બિન-નાણાકીય અસ્કયામતો

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>સરકારી સત્તાવાળાઓ પાસે બાંધી</b>		
૧૫,૭૫૩.૨૨	૧૦,૭૦૩.૮૧	
<b>અગાઉના ચુકવેલા ખર્ચા</b>	૩,૭૬૮.૪૩	૧,૮૭૪.૮૮
<b>કર્મચારીઓ/વેપારીઓ/ કોન્ટ્રાક્ટરોને પેશગીઓ</b>	૧,૦૨૫.૭૧	૮૮૪.૩૭
<b>કુલ અન્ય ચાલુ બિન-નાણાકીય અસ્કયામતો</b>	<b>૨૦,૫૪૭.૩૬</b>	<b>૧૩,૫૬૩.૧૬</b>

## ૨.૧૫ વેચાણ માટે ધારણ કરેલી વર્ગીકૃત કરેલ અસ્કયામતો

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>ચંત્રો અને ઉપકરણો</b>	૪.૦૨	૪.૦૨
<b>ઈન્જિન અને ફિક્ચર્સ</b>	૦.૦૮	૦.૦૮
<b>વાહનો</b>	૦.૧૪	૦.૪૮
<b>ઓફિસ ઉપકરણો</b>	૦.૪૨	૦.૩૬
<b>વેચાણ માટે ધારણ કરેલી વર્ગીકૃત કરેલ કુલ અસ્કયામતો</b>	<b>૪.૬૬</b>	<b>૪.૯૪</b>

**૨.૧૫.૦૧** અહેવાલના સમયગાળામાં વેચાણ માટે ધારણ કરેલી વર્ગીકૃત કરેલી અસ્કયામતો, તેમને જે તારીખે આમ વર્ગીકૃત કરી હતી ત્યારના ધારણ કરેલા મૂલ્યે માપવામાં આવી હતી કે જે તેના વેચાણ અંગેના ખર્ચ બાદના વાજબી મૂલ્ય જેટલી છે. પરિણામે, આવી અસ્કયામતો ઉપર નિર્બળતા નુકસાનની ઓળખ (Identified) કરી ન હતી. આવી અસ્કયામતોના મૂલ્યમાં જે તારીખે તે વેચાણ માટે ધારણ કરેલી શક્યાતમાં વર્ગીકૃત કરી હતી, ત્યાર બાદ આવી અસ્કયામતોના મૂલ્યમાં કોઈ મહત્વનો ફેરફાર થયો નથી.

**૨.૧૬ ઇક્વિટી શેર મૂડી**

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ, ૨૦૨૩ના રોજ		૩૧મી માર્ચ, ૨૦૨૨ના રોજ	
	શેરની સંખ્યા	રકમ	શેરની સંખ્યા	રકમ
<b>અધિકૃત</b>				
ઇક્વિટી શેર દરેક ₹૨૦	૭૪,૫૦,૦૦,૦૦૦	૧૪,૯૦૦.૦૦	૭૪,૫૦,૦૦,૦૦૦	૧૪,૯૦૦.૦૦
પ્રેફરન્સ શેર દરેક ₹૧૦૦નો	૧,૦૦,૦૦૦	૧૦૦.૦૦	૧,૦૦,૦૦૦	૧૦૦.૦૦
		૧૫,૦૦૦.૦૦		૧૫,૦૦૦.૦૦
<b>બહાર પાડેલ, સ્વીકારેલ અને ભરપાઈ કરેલ</b>				
ઇક્વિટી શેર દરેક ₹૨ નો (પૂરેપૂરો ભરપાઈ થયેલો)	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦
<b>કુલ ઇક્વિટી શેર મૂડી</b>	<b>૩૧,૮૦,૦૦,૦૦૦</b>	<b>૬,૩૬૦.૦૦</b>	<b>૩૧,૮૦,૦૦,૦૦૦</b>	<b>૬,૩૬૦.૦૦</b>

**૨.૧૬.૦૧ બાકી રહેલ શેરની સંખ્યાનું મેળવણું નીચે મુજબ છે:**

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ, ૨૦૨૩ના રોજ		૩૧મી માર્ચ, ૨૦૨૨ના રોજ	
	ઇક્વિટી શેર દરેક ₹૨ના		ઇક્વિટી શેર દરેક ₹૨ના	
	શેરની સંખ્યા	રકમ	શેરની સંખ્યા	રકમ
સમયગાળાની શરૂઆતમાં બાકી રહેલ શેરની સંખ્યા	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦
ઉમેરો : વર્ષ દરમિયાન બહાર પાડેલા શેર	-	-	-	-
બાદ : સમયગાળા દરમિયાન ફેરફાર	-	-	-	-
સમયગાળાને અંતે બાકી રહેલ શેરની સંખ્યા	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦

**૨.૧૬.૦૨ ઇક્વિટી શેરો સાથે સંલગ્ન હકકો, પસંદગીઓ અને અંકુશો**

કંપની પાસે એક જ શ્રેણી (Class) ના શેર દીઠ ₹૨ નું દાર્શનિક મૂલ્ય ધરાવતા ઇક્વિટી શેર છે. ઇક્વિટી શેરના દરેક હોલ્ડરને શેર દીઠ એક મતનો અધિકાર છે. કંપની ડિવિડન્ડ ભારતીય રૂપિયામાં જાહેર કરે છે અને ચૂકવે છે. નિયામક મંડળે સૂચિત કરેલ ડિવિડન્ડ આગામી વાર્ષિક સામાન્ય સભામાં શેરહોલ્ડરોની મંજૂરીને આધીન છે.

નાણાકીય વર્ષ ૨૦૨૧-૨૨ માટે શેર દીઠ ₹૪.૩૦ નું ડિવિડન્ડ સૂચિત અને મંજૂર થયું હતું. ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતાં વર્ષ દરમિયાન તે ઇક્વિટી શેરહોલ્ડરોને વહેંચણી તરીકે ગણતરીમાં લેવાયું હતું (૩૧મી માર્ચ, ૨૦૨૨ : શેર દીઠ ₹૦.૨૦)

જો કંપની ફરિયાદો જમાવે અને તે, ઇક્વિટી શેરના હોલ્ડરોને કંપનીની બાકી રહેતી અસ્કયામતો મેળવવાનો હક્ક રહેશે. વહેંચણી શેરહોલ્ડરોએ ધારણ કરેલી ઇક્વિટી શેરની સંખ્યાના પ્રમાણમાં થશે.

**૨.૧૬.૦૩ કંપનીના પ ટકાથી વધુ ઇક્વિટી શેર ધરાવનાર શેરહોલ્ડરોની વિગત**

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>ઇક્વિટી શેરની સંખ્યા</b>		
ગુજરાત સરકાર	૨૩,૫૩,૨૦,૦૦૦	૨૩,૫૩,૨૦,૦૦૦
<b>ઇક્વિટી શેરધારણા ટકામાં</b>		
ગુજરાત સરકાર	૭૪.૦૦%	૭૪.૦૦%

**૨.૧૬.૦૪ પ્રયોજકોના શેરધારણાની વિગત\***

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>ઇક્વિટી શેરની સંખ્યા</b>		
ગુજરાત સરકાર	૨૩,૫૩,૨૦,૦૦૦	૨૩,૫૩,૨૦,૦૦૦
<b>ઇક્વિટી શેરધારણા ટકામાં</b>		
ગુજરાત સરકાર	૭૪.૦૦%	૭૪.૦૦%
વર્ષ દરમિયાન ફેરફાર ટકામાં	૦.૦૦%	૦.૦૦%

\*અહીં પ્રયોજક એટલે કંપની ધારા, ૨૦૧૩માં વ્યાખ્યાયિત પ્રયોજક

**૨.૧૭ અન્ય ઇક્વિટી**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>સામાન્ય અનામત</b>		
જાળવી રાખેલી કમાણી	૨,૭૧,૯૨૮.૯૬	૨,૭૧,૯૨૮.૯૬
OCI દ્વારા ઇક્વિટી રોકાણો	૩૪,૭૬૬.૩૬	૪૫,૮૬૦.૨૯
<b>કુલ અન્ય ઇક્વિટી</b>	<b>૫,૦૬,૫૯૫.૬૮</b>	<b>૪,૭૨,૨૩૮.૦૩</b>

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>સામાન્ય અનામત</b>		
ઉઘડતી બાકી	૨,૭૧,૯૨૮.૯૬	૨,૭૧,૯૨૮.૯૬
ઉમેરો / (બાદ) (જાળવી રાખેલી કમાણી) માંથી/માં ટ્રાન્સફર કર્યા	-	-
<b>આખરની બાકી</b>	<b>૨,૭૧,૯૨૮.૯૬</b>	<b>૨,૭૧,૯૨૮.૯૬</b>

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>જાળવી રાખેલી કમાણી</b>		
ઉઘડતી બાકી	૧,૫૪,૪૪૮.૭૮	૧,૦૮,૪૨૧.૪૭
અગાઉના સમયગાળાના હવાલા	-	૧,૩૯૧.૭૮
શરૂઆતની પુનઃદર્શાવેલ બાકી	૧,૫૪,૪૪૮.૭૮	૧,૦૯,૮૧૩.૨૫
<b>ઉમેરો:</b>		
સમયગાળા દરમિયાન નફો	૧,૨૧,૨૪૭.૫૩	૪૪,૫૨૧.૦૮
રોજગાર પછીના લાભની જવાબદારીની પુનઃમાપણી, કર બાદ ચોખ્ખી	૮૬૩.૫૫	૭૫૦.૪૫
<b>બાદ:</b>		
ઇક્વિટી ડિવિડન્ડ	(૧૩,૬૭૪.૦૦)	(૬૩૬.૦૦)
<b>આખરની બાકી</b>	<b>૨,૬૨,૮૮૫.૮૬</b>	<b>૧,૫૪,૪૪૮.૭૮</b>

૨.૧૭.૦૧ કંપની તેના ઇક્વિટી શેરહોલ્ડરોને ડિવિડન્ડ તરીકે કેટલી રકમ વહેંચી શકે તે કંપની ધારા, ૨૦૧૩ની જરૂરિયાતોને ધ્યાનમાં રાખી નક્કી કરવામાં આવે છે. આમ ઉપર અહેવાલમાં દર્શાવેલ રકમો સંપૂર્ણપણે વહેંચાણીપાત્ર નથી.

**નહિ કમાયેલ (unrealised) લાભ / (નુકસાન) દર્શાવતી અનામત**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>FVTOCI ઇક્વિટી રોકાણો</b>		
ઉઘડતી બાકી	૪૫,૮૬૦.૨૯	૧૬,૫૪૮.૦૮
FVTOCI ઇક્વિટી સાધનોના વાજબી મૂલ્યમાં વધારો/(ઘટાડો)	(૧૦,૭૮૮.૨૫)	૨૯,૫૦૮.૨૯
ચોખ્ખા વાજબી મૂલ્યના લાભ અથવા નુકસાન પર આવકવેરો	(૩૦૫.૬૮)	(૧૯૬.૦૭)
<b>આખરની બાકી</b>	<b>૩૪,૭૬૬.૩૬</b>	<b>૪૫,૮૬૦.૨૯</b>

૨.૧૭.૦૨ કંપનીએ કેટલીક ઇક્વિટી જામીનગીરીઓના રોકાણોના વાજબી મૂલ્યમાં ફેરફારો અન્ય સમાવેશક આવકમાં ગણવાનું પસંદ કર્યું છે. આ ફેરફારો નહિ કમાયેલ લાભ/ (નુકસાન) દર્શાવતી અનામતમાં સંચિત થાય છે.

**૨.૧૮ એ બિન-ચાલુ લીઝ જવાબદારીઓ\***

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
લીઝ જવાબદારી	૪૮.૭૧	૨૭.૦૧
<b>કુલ બિન-ચાલુ લીઝ જવાબદારીઓ</b>	<b>૪૮.૭૧</b>	<b>૨૭.૦૧</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

## ૨.૧૮ બી અન્ય બિન-ચાલુ નાણાકીય જવાબદારીઓ\*

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
સિક્યુરિટી અને અન્ય ડિપોઝિટોની જવાબદારી	૨૯૪.૭૪	૧૬૭.૭૮
<b>કુલ અન્ય બિન-ચાલુ નાણાકીય જવાબદારી</b>	<b>૨૯૪.૭૪</b>	<b>૧૬૭.૭૮</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

૨.૧૮ બી.૦૧ મોટા ભાગની મળેલ સિક્યુરિટી ડિપોઝિટો માટે તેની જાવક (outflow)નો સમય તે અંતર્ગત (underlying) કરારના પરિણામ ઉપર આધારિત હોવાથી અનિશ્ચિત હોય છે. આમ તેના ઉપર વટાવ ગણ્યો નથી કારણકે, તેનું વર્તમાન મૂલ્ય અર્થપૂર્ણ માહિતી આપશે નહિ, સરવૈયા પછીની તારીખે કરારના પરિણામો અંગે અનુમાનો કરવાનું શક્ય હોય એવું વહીવટ માનતી નથી.

## ૨.૧૯ બિન-ચાલુ જોગવાઈઓ

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
માઈન કલોઝર માટેની જોગવાઈ	૪૭,૩૪૯.૬૪	૪૫,૩૫૭.૯૭
વિસ્થાપિત જવાબદારીઓની જોગવાઈ	૨,૯૭૭.૫૯	૨,૭૫૫.૭૬
સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન	૨,૪૩૯.૪૫	૫,૨૦૫.૯૯
	<b>૫૨,૭૬૬.૬૮</b>	<b>૫૩,૩૧૯.૭૨</b>
રજા પગાર માટેની જોગવાઈ	૩,૪૧૧.૪૨	૩,૮૦૩.૮૪
<b>કુલ બિન-ચાલુ જોગવાઈઓ</b>	<b>૫૬,૧૭૮.૧૦</b>	<b>૫૭,૧૨૩.૫૬</b>

## ૨.૧૯.૦૧ જોગવાઈઓમાં હેરફેર (ચાલુ/બિન-ચાલુ સહિત)

વિગત	(₹ લાખમાં)			
	સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન	માઈન કલોઝરની જોગવાઈ	વિસ્થાપિત કરાર બંધનોની જોગવાઈ	કુલ
<b>૧લી એપ્રિલ, ૨૦૨૨ના રોજ</b>	<b>૫,૨૦૫.૯૯</b>	<b>૪૫,૩૫૭.૯૭</b>	<b>૨,૭૫૫.૭૬</b>	<b>૫૩,૩૧૯.૭૨</b>
ઉમેરો : વળતરનું સમાપ્ત ન થવું (unwinding of discount)	-	-	૨૨૧.૮૩	૨૨૧.૮૩
ઉમેરો : વર્ષ દરમિયાન ઊભી કરેલી જોગવાઈ	-	૩,૮૧૦.૧૩	-	૩,૮૧૦.૧૩
બાદ : બંધ થવા આગળ વધતી ખાણ ઉપર કરેલ ખર્ચ	-	(૧,૮૧૮.૪૬)	-	(૧,૮૧૮.૪૬)
બાદ : સ્ટ્રીપીંગ પ્રવૃત્તિ ઉપર કરેલ ખર્ચ	(૨,૭૬૬.૫૪)	-	-	(૨,૭૬૬.૫૪)
<b>૩૧મી માર્ચ, ૨૦૨૩ના રોજ</b>	<b>૨,૪૩૯.૪૫</b>	<b>૪૭,૩૪૯.૬૪</b>	<b>૨,૯૭૭.૫૯</b>	<b>૫૨,૭૬૬.૬૮</b>

વિગત	(₹ લાખમાં)			
	સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન	માઈન કલોઝરની જોગવાઈ	વિસ્થાપિત કરાર બંધનોની જોગવાઈ	કુલ
<b>૧લી એપ્રિલ, ૨૦૨૧ના રોજ</b>	<b>(૪,૭૦૫.૭૨)</b>	<b>૪૫,૨૦૯.૫૩</b>	<b>૨,૫૪૮.૫૯</b>	<b>૪૩,૦૫૨.૪૦</b>
ઉમેરો : વળતરનું સમાપ્ત ન થવું (unwinding of discount)	-	-	૨૦૭.૧૬	૨૦૭.૧૬
ઉમેરો : વર્ષ દરમિયાન ઊભી જોગવાઈ	૯,૯૧૧.૭૧	૪,૭૩૪.૫૧	-	૧૪,૬૪૬.૨૨
બાદ : બંધ થવા આગળ વધતી ખાણ ઉપર કરેલ ખર્ચ	-	(૪,૫૮૬.૦૭)	-	(૪,૫૮૬.૦૭)
<b>૩૧મી માર્ચ, ૨૦૨૨ના રોજ</b>	<b>૫,૨૦૫.૯૯</b>	<b>૪૫,૩૫૭.૯૭</b>	<b>૨,૭૫૫.૭૬</b>	<b>૫૩,૩૧૯.૭૨</b>

૨.૧૯.૦૨ ભારત સરકારના કોલસા મંત્રાલયે માઈન્સ કલોઝર પ્લાન બનાવવા માટે બહાર પાડેલી માર્ગદર્શિકાઓ મુજબ અત્યાર સુધી કંપનીએ માઈન્સ કલોઝર ખર્ચ પેટે ₹૫૮,૨૯૨.૯૯ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૬૦,૩૮૦.૪૨ લાખ) ની જોગવાઈ કરી છે મંજૂર કરેલ, સુપરત કરેલ, બનાવેલ માઈન કલોઝર પ્લાનને ધ્યાનમાં રાખી અને અત્યાર સુધીમાં માઈન કલોઝર ખર્ચ પેટે ક્રમિક ₹૧૦,૯૪૩.૩૫ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૧૫,૦૨૨.૪૬ લાખ)નો ખર્ચ કરેલ છે. વર્ષ દરમિયાન, ભારત સરકારના કોલસા નિયંત્રક દ્વારા એસ્કો ખાતામાંથી ભરપાઈ રકમ પરત મળતા ઉલટાવેલો ખર્ચ ₹૫,૮૯૭.૫૬ લાખ.



**૨.૨૦ વિલંબિત કરવેરાની જવાબદારીઓ (ચોખ્ખી)**

વિલંબિત કરવેરા નીચેના સંબંધી છે:

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>વિલંબિત કરવેરાની જવાબદારીઓ</b>		
ઘસારાના કારણે	૧૮,૩૭૭.૯૧	૧૮,૩૦૭.૯૬
નાણાકીય અસ્કયામતો FVTOCIથી માપેલ	૨૭૮.૦૯	-
<b>કુલ વિલંબિત કરવેરા જવાબદારીઓ (એ)</b>	<b>૧૮,૬૫૬.૦૦</b>	<b>૧૮,૩૦૭.૯૬</b>
<b>વિલંબિત કરવેરા અસ્કયામતો</b>		
આવકવેરા ધારાની કલમ ૪૩(બી) હેઠળ બાદ મળવાપાત્ર ન હોવાને કારણે	(૧૨,૫૯૭.૮૨)	(૧૨,૮૯૧.૨૮)
વિસ્થાપિત બંધનકારક કરાર (ચોખ્ખા)	(૫૪૧.૦૭)	(૪૭૨.૨૬)
કાર્યકારી અને નિભાવ ખર્ચ સીધી રેખામાં કર્યા	(૩૨૯.૦૩)	(૮૧૫.૨૩)
અન્ય સમય અંગેના તફાવતોના કારણે	(૧૧૬.૫૭)	(૧૮૨.૭૬)
નાણાકીય અસ્કયામતો FVTOCIથી માપેલ	-	(૨૭.૫૯)
<b>કુલ વિલંબિત કરવેરા અસ્કયામતો (બી)</b>	<b>(૧૩,૫૮૪.૪૯)</b>	<b>(૧૪,૩૮૯.૧૨)</b>
<b>ચોખ્ખી વિલંબિત કરવેરાની જવાબદારીઓ (એ-બી)</b>	<b>૫,૦૭૧.૫૧</b>	<b>૪,૯૧૮.૮૪</b>

**૨.૨૦.૦૧ વિલંબિત કરવેરાની જવાબદારીઓ/અસ્કયામતો (ચોખ્ખી)માં હેરફેર**

વિગત	(₹ લાખમાં)						
	ઘસારાના કારણે	નાણાકીય અસ્કયામતો FVTOCIથી માપેલ	આવકવેરા ધારાની કલમ ૪૩(બી) હેઠળ બાદ મળવાપાત્ર ન હોવાને કારણે	વિસ્થાપિત બંધનકારક કરાર (ચોખ્ખા)	કાર્યકારી અને નિભાવ ખર્ચ સીધી રેખામાં કર્યા	અન્ય સમય અંગેના તફાવતોને કારણે	ચોખ્ખી વિલંબિત કરવેરાની જવાબદારીઓ/અસ્કયામતો
<b>૩૧મી માર્ચ, ૨૦૨૧ના રોજ</b>	<b>૧૨,૫૦૪.૫૦</b>	<b>(૨૨૩.૬૬)</b>	<b>(૧૯,૧૧૨.૯૭)</b>	<b>(૪૭૨.૨૬)</b>	<b>(૯૫૭.૯૮)</b>	<b>(૩૩૧.૬૭)</b>	<b>(૮,૫૯૪.૦૪)</b>
ઉધાર્યા / (જમા કર્યા)							
-નફા અથવા નુકસાનને	૬,૮૦૩.૪૬	-	૫,૮૧૮.૫૯	-	૧૪૨.૭૫	૧૪૮.૯૧	૧૨,૯૧૩.૭૧
-અન્ય સમાવેશક આવકને	-	૧૯૬.૦૭	૪૦૩.૧૦	-	-	-	૫૯૯.૧૭
<b>૩૧મી માર્ચ, ૨૦૨૨ના રોજ</b>	<b>૧૮,૩૦૭.૯૬</b>	<b>(૨૭.૫૯)</b>	<b>(૧૨,૮૯૧.૨૮)</b>	<b>(૪૭૨.૨૬)</b>	<b>(૮૧૫.૨૩)</b>	<b>(૧૮૨.૭૬)</b>	<b>૪,૯૧૮.૮૪</b>
ઉધાર્યા / (જમા કર્યા)							
-નફા અથવા નુકસાનને	(૯૩૦.૦૫)	-	૨.૯૯	(૬૮.૮૧)	૪૮૬.૨૦	૬૬.૧૯	(૪૪૩.૪૮)
-અન્ય સમાવેશક આવકને	-	૩૦૫.૬૮	૨૯૦.૪૭	-	-	-	૫૯૬.૧૫
<b>૩૧મી માર્ચ, ૨૦૨૩ના રોજ</b>	<b>૧૮,૩૭૭.૯૧</b>	<b>૨૭૮.૦૯</b>	<b>(૧૨,૫૯૭.૮૨)</b>	<b>(૫૪૧.૦૭)</b>	<b>(૩૨૯.૦૩)</b>	<b>(૧૧૬.૫૭)</b>	<b>૫,૦૭૧.૫૧</b>

**૨.૨૦.૦૨ સરેરાશ અસરકારક કરવેરાના દર અને લાગુ પડતા કરવેરાના દરનું મેળવણું :**

વિગત	(₹ લાખમાં)	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>આવકવેરા ખર્ચ પહેલાનો હિસાબી નફો</b>	<b>૧,૬૫,૭૧૭.૧૮</b>	<b>૭૭,૬૯૫.૧૬</b>
<b>ભારતીય કરવેરાના ૨૫.૧૭ % (૨૦૨૧-૨૨ : ૨૫.૧૭ %) ના દરે કરવેરો</b>	<b>૪૧,૭૧૧.૦૧</b>	<b>૧૯,૫૫૫.૮૭</b>
<b>કરવેરાપાત્ર આવકની ગણતરી કરવામાં બાદ ન થઈ શકે તેવી રકમો (કરપાત્ર) ની કરવેરા ઉપર અસર :</b>		
નવી કરવેરા વ્યવસ્થા અપનાવવાથી કર મુક્તિ વિપર્યય કરતા કરવેરામાં ચોખ્ખો ઘટાડો	-	૧૩,૪૨૩.૦૭
કરવેરાપાત્ર નફો નક્કી કરવામાં બાદ ન મળે તેવા ખર્ચની અસર	૫૯૦.૧૫	૨૦૭.૧૦
અગાઉના વર્ષોની ઓછી જોગવાઈની કરવેરા ઉપર અસર (ચોખ્ખી)	-	(૧,૦૩૦.૧૪)
અન્ય	૫૦૪.૫૦	૩૪૨.૨૨
અગાઉના વર્ષોની ઓછી જોગવાઈ માટેના સમાયોજન	૧,૬૬૩.૯૯	૬૭૫.૯૬
<b>આવકવેરાના ૨૬.૮૩ % (૨૦૨૧-૨૨ : ૪૨.૭૦ %) ના અસરકારક દરે આવકવેરા ખર્ચ</b>	<b>૪૪,૪૬૯.૬૫</b>	<b>૩૩,૧૭૪.૦૮</b>

**૨.૨૦.૦૩ અન્ય સમાવેશક આવક (OCI)ની બાબતો**

વિગત	(₹ લાખમાં)	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>વિલંબિત કરવેરા સંબંધી વર્ષ દરમિયાન OCIમાં ગણતરીમાં લીધેલ બાબતો</b>		
FVTOCI ઇક્વિટી જામીનગીરીઓ ઉપર નહિ કમાયેલ (લાભ)/નુકસાન	(૩૦૫.૬૮)	(૧૯૬.૦૭)
વ્યાખ્યાયિત લાભ યોજનાઓની પુનઃમાપણી ઉપર ચોખ્ખુ નુકસાન/(લાભ)	(૨૯૦.૪૭)	(૪૦૩.૧૦)
<b>OCI પર ઉધારેલ આવકવેરો</b>	<b>(૫૯૬.૧૫)</b>	<b>(૫૯૯.૧૭)</b>

## 2.21 અન્ય બિન-ચાલુ બિન-નાણાકીય જવાબદારીઓ

વિગત	(₹ લાખમાં)	
	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
વિલંબિત કામગીરી અને નિભાવ જવાબદારી અને અન્ય	1,228.96	1,439.07
કુલ અન્ય બિન-ચાલુ બિન-નાણાકીય જવાબદારીઓ	1,228.96	1,439.07

## 2.22 એ ચાલુ લીઝ જવાબદારીઓ\*

વિગત	(₹ લાખમાં)	
	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
લીઝ જવાબદારી	0.77	22.92
કુલ ચાલુ લીઝ જવાબદારીઓ	0.77	22.92

\* વર્ગીકરણ માટે જુઓ નોંધ 2.84

## 2.22 બી વેપારી ચૂકવણા\*

વિગત	(₹ લાખમાં)	
	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
ચાલુ		
માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસના લેણદારોના કુલ બાકી માંગણાં	-	-
માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસ સિવાયના લેણદારોના કુલ બાકી માંગણાં	20,322.76	20,469.05
કુલ વેપારી ચૂકવણા	20,322.76	20,469.05

\* વર્ગીકરણ માટે જુઓ નોંધ 2.84

2.22 બી.01 ઉપર દર્શાવ્યા પ્રમાણે 31મી માર્ચ, 2023ના રોજ લેણદારો પાસેથી મળેલ અનુમોદન મુજબ માઈક્રો, સ્મોલ અને મિડિયમ એન્ટરપ્રાઇસીસના કોઈ માંગણા બાકી ન હતા. તેના ઉપર કોઈ વ્યાજ બાકી અથવા ચૂકવવાપાત્ર ન હતું.

## 31મી માર્ચ, 2023ના રોજનું વેપારી ચૂકવણા વયવૃદ્ધિ પરિશિષ્ટ

વિગત	વ્યવહારની નિયત તારીખથી નીચેના સમયગાળા માટે બાકી					કુલ
	1 વર્ષથી ઓછા	1 થી 2 વર્ષ	2 થી 3 વર્ષ	3 વર્ષથી વધુ		
	(i) એમએસએમઈ	-	-	-	-	
(ii) અન્ય	17,540.28	405.27	3.80	730.23	17,979.58	
(iii) વિવાદાસ્પદ માંગણા- એમએસએમઈ	-	-	-	-	-	
(iv) વિવાદાસ્પદ માંગણા-અન્ય	620.03	403.84	228.47	-	1,252.34	
કુલ	17,160.31	809.11	232.27	730.23	18,932.92	

## 31મી માર્ચ, 2022ના રોજનું વેપારી ચૂકવણા વયવૃદ્ધિ પરિશિષ્ટ

વિગત	વ્યવહારની નિયત તારીખથી નીચેના સમયગાળા માટે બાકી					કુલ
	1 વર્ષથી ઓછા	1 થી 2 વર્ષ	2 થી 3 વર્ષ	3 વર્ષથી વધુ		
	(i) એમએસએમઈ	-	-	-	-	
(ii) અન્ય	12,622.66	100.27	10.12	703.13	13,436.18	
(iii) વિવાદાસ્પદ માંગણા- એમએસએમઈ	-	-	-	-	-	
(iv) વિવાદાસ્પદ માંગણા-અન્ય	610.00	233.08	-	4.49	847.57	
કુલ	13,232.66	333.35	10.12	707.62	14,283.75	

## 2.23 અન્ય ચાલુ નાણાકીય જવાબદારીઓ\*

વિગત	(₹ લાખમાં)	
	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
મૂડી(અસ્કયામતોના) લેણદારો		
(i) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસના કુલ બાકી માંગણા	-	-
(ii) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસ સિવાયના કુલ બાકી માંગણા	130.14	158.74
નહી ચૂકવાયેલ ડિવિડન્ડ	112.58	110.82
સંબંધિત પક્ષકારોને અન્ય ચુકવણા	-	14.15
અર્નેસ્ટ મની ડિપોઝીટો	492.44	490.54
સિક્યોરિટી અને અન્ય ડિપોઝીટોની જવાબદારી	11,102.68	10,466.68
અન્ય નાણાકીય જવાબદારીઓ	8,572.05	8,213.25
કુલ અન્ય ચાલુ નાણાકીય જવાબદારીઓ	19,297.89	19,433.12

\* વર્ગીકરણ માટે જુઓ નોંધ 2.84

૨.૨૩.૦૧ તારીખ ૧૯મી નવેમ્બર, ૨૦૦૯ના સરકારી ઠરાવ મુજબ કંપનીને શિવરાજપુર વિસ્તારમાં આવેલ ઢગલામાંથી મેંગેનીઝ ખોદેલ ખનિજ ઉપાડવાની અને તેનો નિકાલ કરવાની પરવાનગી આપવામાં આવી છે, જે માટે કંપની, વેચાણ કિંમતના ૨૦% પોતાની પાસે રાખવા હકદાર રહેશે. મેંગેનીઝ ખોદેલ ખનિજની વેચાણ કિંમતની બાકીની ૮૦% રકમ કંપનીએ ખનિજ સર્વેક્ષણ અને સંશોધન માટે ગુજરાત મિનરલ રિસર્ચ એન્ડ ડેવલપમેન્ટ સોસાયટી (જીએમઆરડીએસ)ના અલગ ખાતામાં રાખવાની છે તે પ્રમાણે ₹૫૭૮.૯૯ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૫૬૫.૧૨ લાખ) (એટલે કે મૂળ વેચાણ કિંમતના ૮૦%) જીએમઆરડીએસના ખાતામાં વર્ષ દરમિયાન તબદીલ કર્યા છે અને ‘અન્ય નાણાકીય જવાબદારીઓ’ના મથાળા હેઠળ સમાવિષ્ટ છે.

**૨.૨૪ ચાલુ જોગવાઈઓ**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
રજા પગારની જોગવાઈ	૧,૧૮૮.૫૪	૧,૧૯૨.૮૩
પ્રોવિડન્ટ ફંડ ટ્રસ્ટની તણાવચુકત અસ્કયામતો માટે જોગવાઈ	૧,૩૬૦.૦૦	—
<b>કુલ ચાલુ જોગવાઈઓ</b>	<b>૨,૫૪૮.૫૪</b>	<b>૧,૧૯૨.૮૩</b>

**૨.૨૪.૦૧ ભારતીય હિસાબી ધોરણો-૧૯ની જોગવાઈઓ મુજબ ગ્રેજ્યુઇટી અને રજા પગાર અંગેના પ્રક્ટીકરણ**

વ્યાખ્યાયિત ફાળા ચોજના	(₹ લાખમાં)	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨
પ્રોવિડન્ટ ફંડ અને અન્ય ફંડમાં ફાળો	૧,૦૪૨.૨૦	૧,૦૧૫.૪૬

**વ્યાખ્યાયિત લાભ ચોજના :**

(અ) નીચેનો કોઠો ઇન્ડ એએસ-૧૯ હેઠળની જરૂરિયાત મુજબ ગ્રેજ્યુઇટી ચોજનાની હાલની સ્થિતિ અને વ્યાખ્યાયિત લાભ જવાબદારીઓના વર્તમાન મૂલ્યની ઉઘડતી બાકીઓનું મેળવણું દર્શાવે છે :

**(૧) જવાબદારીઓના વર્તમાન મૂલ્યમાં ફેરફારો**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
<b>જવાબદારીઓનું વર્ષની શરૂઆતમાં વર્તમાન મૂલ્ય</b>	<b>૧૧,૭૪૭.૨૭</b>	<b>૧૩,૦૧૩.૩૩</b>
ચાલુ સેવા પડતર	૬૭૨.૩૮	૬૯૬.૬૭
વ્યાજ પડતર	૮૧૭.૬૧	૮૧૯.૮૦
જવાબદારી ઉપર એક્ચુઅરિયલ (લાભ)/નુકસાન	(૧,૦૬૮.૦૯)	(૧,૧૨૪.૪૫)
ચૂકવેલ લાભો	(૧,૯૩૦.૫૬)	(૧,૬૫૮.૦૮)
ભૂતકાળની સેવા પડતર	—	—
<b>જવાબદારીઓનું વર્ષના અંતે વર્તમાન મૂલ્ય</b>	<b>૧૦,૨૩૮.૬૧</b>	<b>૧૧,૭૪૭.૨૭</b>

**(૨) ચોજનાની અસ્કયામતોના વાજબી મૂલ્યમાં ફેરફારો**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
<b>ચોજનાની અસ્કયામતોનું વર્ષની શરૂઆતમાં વાજબી મૂલ્ય</b>	<b>૧૨,૬૮૫.૫૨</b>	<b>૧૩,૪૬૪.૮૮</b>
ચોજનાની અસ્કયામતો ઉપર અપેક્ષિત વળતર	૮૮૨.૯૧	૮૪૮.૩૯
ચોજનાની અસ્કયામતો ઉપર એક્ચુઅરિયલ લાભ/ (નુકસાન)	૮૫.૯૩	૨૯.૧૧
ફાળો	૧.૨૨	૧.૨૨
ચૂકવેલ લાભો	(૧,૯૩૦.૫૬)	(૧,૬૫૮.૦૮)
<b>ચોજનાની અસ્કયામતોનું વર્ષના અંતે વાજબી મૂલ્ય</b>	<b>૧૧,૭૨૫.૦૨</b>	<b>૧૨,૬૮૫.૫૨</b>

**(૩) સરવૈયામાં ગણતરીમાં લીધેલ રકમ**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
ચોજનાની અસ્કયામતોનું વર્ષના અંતે વાજબી મૂલ્ય	૧૧,૭૨૫.૦૨	૧૨,૬૮૫.૫૨
જવાબદારીઓનું વર્ષના અંતે વર્તમાન મૂલ્ય	(૧૦,૨૩૮.૬૧)	(૧૧,૭૪૭.૨૭)
<b>સરવૈયામાં ગણતરીમાં લીધેલ ચોખ્ખી અસ્કયામત/(જવાબદારી)</b>	<b>૧,૪૮૬.૪૧</b>	<b>૯૩૮.૨૫</b>

**(૪) નફા અને નુકસાનના પત્રકમાં કર્મચારી લાભ ખર્ચ તરીકે ગણતરીમાં લીધેલ રકમ :**

વિગત	(₹ લાખમાં)	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨
ચાલુ સેવા પડતર	૬૭૨.૩૮	૬૯૬.૬૭
વ્યાજ પડતર/(આવક)	(૬૫.૩૦)	(૨૮.૫૯)
ચોજનાની અસ્કયામતો ઉપર અપેક્ષિત વળતર	—	—
ભૂતકાળની સેવા પડતર	—	—
<b>નફા અને નુકસાનના પત્રકમાં કર્મચારી લાભ ખર્ચ તરીકે ગણતરીમાં લીધેલ ખર્ચ/(આવક)</b>	<b>૬૦૭.૦૮</b>	<b>૬૬૮.૦૮</b>

## (પ) અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ રકમ :

(₹ લાખમાં)

વિગત	2022-23	2021-22
વર્ષની અંદર ગણતરીમાં લીધેલો ચોખ્ખો એક્ચ્યુઅરિયલ (લાભ)/નુકસાન	(૧,૧૫૪.૦૨)	(૧,૧૫૩.૫૬)
અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ ખર્ચ/(આવક)	(૧,૧૫૪.૦૨)	(૧,૧૫૩.૫૬)

## (ડ) રોકાણોની વિગત

વિગત	રોકાણોના ટકા	
	૩૧મી માર્ચ 2023	૩૧મી માર્ચ 2022
ભારતીય જીવન વિમા નિગમ પાસે ભંડોળ (% રોકાણો)	૧૦૦.૦૦%	૧૦૦.૦૦%

## (૭) અનુમાનોની વિગત

વિગત	૩૧મી માર્ચ 2023	૩૧મી માર્ચ 2022
નોકરી દરમિયાન મૃત્યુદરનો કોઠો	ભારતનો ખાતરીપૂર્વકનો જીવન મૃત્યુદર (2012-14) (શહેરી)	ભારતનો ખાતરીપૂર્વકનો જીવન મૃત્યુદર (2012-14) (શહેરી)
વટાવ દર	૭.૪૪%	૬.૯૬%
પગાર વધારાનો દર	૬.૦૦%	૬.૦૦%
ચોજનાની અસ્કયામતો ઉપર વળતરનો દર	૭.૪૪%	૬.૯૬%
કર્મચારી ઉથલા (turnover) નો દર	૨.૦૦%	૨.૦૦%

એક્ચ્યુઅરિયલ મૂલ્યાંકનમાં ગણતરીમાં લીધેલા પગાર દરમાં વધારાના અંદાજો કુગાવો, વરિષ્ઠતા, બઢતી અને કર્મચારીઓની સંખ્યામાં ઘટાડાનો દર સહિતના અન્ય સંબંધિત પરિબલોને ધ્યાનમાં લઈ કરેલ છે. ઉપરોક્ત માહિતી એક્ચ્યુઅરી દ્વારા પ્રમાણિત થયેલ છે.

(બ) કંપનીએ હક્ક રજાના થોડાક લાભ ભવિષ્યના સમયગાળાઓમાં લઈ જઈ શકાય છે એમ ગણી તેને લાંબા-ગાળાના કર્મચારી લાભો તરીકે ગણેલ છે.

## સંવેદનશીલતા વિશ્લેષણ

અહેવાલની તારીખે, અન્ય અનુમાનો યથાવત રાખી, કોઈ એક સંબંધિત એક્ચ્યુઅરિયલ અનુમાનમાં વાજબી રીતે શક્ય ફેરફાર થાય તો વ્યાખ્યાયિત લાભ જવાબદારીમાં નીચેની રકમોથી અસર થઈ હોત:

(₹ લાખમાં)

વિગત	ગ્રેજ્યુઈટી	
	2022-23	2021-22
વર્તમાન અનુમાનો ઉપર અંદાજિત લાભ જવાબદારી	૧૦,૨૩૮.૬૧	૧૧,૭૪૭.૨૭
વટાવના દરમાં +૧ % ફેરફારની ડેલ્ટા (Delta) અસર	(૪૨૬.૪૫)	(૪૮૮.૩૪)
વટાવના દરમાં -૧ % ફેરફારની ડેલ્ટા અસર	(૪૭૭.૩૧)	૫૪૭.૧૪
પગાર વધારાના દરમાં +૧ % ફેરફારની ડેલ્ટા અસર	૮૫.૬૩	૧૧૫.૫૩
પગાર વધારાના દરમાં -૧ % ફેરફારની ડેલ્ટા અસર	(૧૧૧.૫૮)	(૧૩૮.૩૩)
કર્મચારીના ઉથલા (turnover) દરમાં +૧ % ફેરફારની ડેલ્ટા અસર	૧૮૫.૬૨	૧૭૮.૧૬
કર્મચારીના ઉથલા -૧ % ફેરફારની ડેલ્ટા અસર	(૨૦૪.૬૧)	(૧૯૬.૭૩)

## ૨.૨૫ અન્ય ચાલુ જવાબદારીઓ

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ 2023ના રોજ	૩૧મી માર્ચ 2022ના રોજ
ગ્રાહકો પાસેથી મળેલ પેશગીઓ (કરારની જવાબદારીઓ)	૭,૧૦૭.૫૦	૩,૩૫૮.૧૮
કાયદેસરના ભરવાપાત્ર કરવેરા	૧,૧૮૦.૭૭	૭૨૧.૪૦
અન્ય	૧,૬૭૩.૪૬	૩૬૨.૬૮
કુલ અન્ય ચાલુ જવાબદારીઓ	૯,૯૬૧.૭૩	૪,૪૪૩.૨૮

૨.૨૫.૦૧ ગુજરાત સરકારે (જીઓજી) કમિશ્નર ઓફ જીઓલોજી એન્ડ માઈનિંગ (સીજીએમ) વતી સ્ટોન પાર્ક અને પ્રયોગશાળાના બાંધકામ અને અન્ય ખર્ચ પેટે થાપણના પ્રકારનું ₹૪,૫૪૭.૬૬ લાખ (૩૧મી માર્ચ 2022: ₹૪,૩૫૭.૬૬ લાખ) નું ભંડોળ પૂરું પાડ્યું છે. સદર થાપણમાંથી કંપનીએ ૩૧મી માર્ચ, 2023 સુધીમાં ₹૪,૪૨૮.૪૪ લાખ (૩૧મી માર્ચ, 2022: ₹૪,૧૮૫.૮૪ લાખ)નો ઉપયોગ કર્યો છે. વાણવપરાયેલ ભંડોળની ₹૧૧૮.૨૨ લાખ (૩૧મી માર્ચ, 2022 ₹૧૭૧.૮૨ લાખ)ની ચોખ્ખી બાકી રકમ 'અન્ય ચાલુ જવાબદારીઓ'ના મથાળા હેઠળ દર્શાવી છે.

**વિવિધ પ્રવૃત્તિઓ માટે મળેલ અને વપરાયેલ ભંડોળની વિગતો નીચે મુજબ છે:**

(₹ લાખમાં)

પ્રવૃત્તિઓના પ્રકાર	૩૧મી માર્ચ, ૨૦૨૩ સુધીમાં મળેલ ભંડોળ	૩૧મી માર્ચ, ૨૦૨૩ સુધીમાં વપરાયેલ ભંડોળ	૩૧મી માર્ચ, ૨૦૨૩ સુધીમાં વણવપરાયેલ ભંડોળ
સ્ટોન પાર્કના બાંધકામનો અને અન્ય ખર્ચ	૧,૯૭૧.૭૦	૧,૮૫૨.૭૦	૧૧૯.૦૦
પ્રયોગશાળાના બાંધકામનો અને અન્ય ખર્ચ	૨,૫૭૫.૯૬	૨,૫૭૫.૭૪	૦.૨૨
<b>કુલ</b>	<b>૪,૫૪૭.૬૬</b>	<b>૪,૪૨૮.૪૪</b>	<b>૧૧૯.૨૨</b>
ગઈ સાલ	૪,૩૫૭.૬૬	૪,૧૮૫.૮૪	૧૭૧.૮૨

**૨.૨૬ કામગીરીમાંથી આવક**

ગ્રાહકો સાથેના કરારોમાંથી આવક (બિનસંકલિત આવકની માહિતી)

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
ઉત્પાદનોનું વેચાણ		
- લિઝાઈટ યોજનાઓમાંથી વેચાણ	૩,૦૯,૭૦૫.૫૭	૨,૩૮,૫૩૩.૬૪
- બોક્સાઈટ યોજનાઓમાંથી વેચાણ	૫,૪૭૪.૭૬	૬,૬૮૮.૩૭
- થર્મલ પાવર યોજનાઓમાંથી વેચાણ	૨૧,૫૩૦.૦૦	૧૪,૩૯૩.૦૫
- નવીનીકરણીય ઊર્જા યોજનાઓમાંથી વેચાણ	૧૩,૭૦૨.૪૭	૧૩,૭૮૪.૧૫
- અન્ય યોજનાઓમાંથી વેચાણ	૩૧૯.૫૭	૨૮૧.૪૭
બાદ :		
રોકડ વટાવ/પ્રોત્સાહન	૫૮૭.૬૨	૪૭૨.૭૪
<b>ઉત્પાદનનું વેચાણ (ચોખ્ખું)</b>	<b>૩,૫૦,૧૪૪.૭૫</b>	<b>૨,૭૩,૨૦૭.૯૪</b>
<b>કામગીરીમાંથી કુલ આવક</b>	<b>૩,૫૦,૧૪૪.૭૫</b>	<b>૨,૭૩,૨૦૭.૯૪</b>

**૨.૨૬.૦૧.** કંપની લિઝાઈટ/ઊર્જાનું વેચાણ ગુજરાત સ્ટેટ ઇલેક્ટ્રિસિટી કોર્પોરેશન લિમિટેડ (જીએસઈસીએલ)/ગુજરાત ઊર્જા વિકાસ નિગમ લિમિટેડ (જીયુવીએનએલ)ને કરી રહી છે. ૩૧મી માર્ચ, ૨૦૨૨ સુધી આવા લિઝાઈટ/ઊર્જાના વેચાણ માટેના બીલમાં લિઝાઈટનો દર ચાર્જ કરવા, કંપની સંમત થયેલા સૂત્ર (Formula) મુજબ સંબંધિત યોજનાની સ્થાયી અસ્કયામતો ઉપર ૧૩%નો વ્યાજનો દર ગણતી હતી. તદનુસાર, કંપનીએ આવા વેચાણ પરની આવકને માન્યતા આપી છે. પરંતુ, ૧લી જુલાઈ, ૨૦૧૭થી જીએસઈસીએલ/જીયુવીએનએલ ચૂકવણી કરતી વખતે ૧૩% ને બદલે ફક્ત ૮.૫૦% વ્યાજનો દર માન્ય રાખે છે. તેની સામે મળવાપાત્ર રકમ ₹૧,૦૨૭.૦૨ લાખ (૩૧મી માર્ચ, ૨૦૨૨ : ₹૧,૦૨૭.૦૨ લાખ) છે. આ બાબત ઉક્ત કંપનીઓ સાથે પત્રવ્યવહાર હેઠળ છે. જરૂરી હવાલા જો કોઈ હોય તો, આ બાબતના આખરી નિર્ણય થયા પછી પાડવામાં આવશે.

વર્ષ દરમિયાન ગુજરાત સરકારે (GoG) જીએસઈસીએલ/જીયુવીએનએલને આવા લિઝાઈટ/ઊર્જાના વેચાણ માટેના બીલમાં લિઝાઈટનો દર ચાર્જ કરવા, ૧લી એપ્રિલ, ૨૦૨૨થી અસરકારક તમામ પક્ષકારોને સ્વીકાર્ય સૂત્ર (સ્થાયી અસ્કયામતો પરના વ્યાજના દર સહિત)માં ફેરફાર કર્યો છે. કંપનીએ તેના માટે એકંદરે ₹ ૪,૫૮૪.૨૨ લાખની ડેબીટ નોટ્સ ઊભી કરી છે.

**૨.૨૭ અન્ય આવક**

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
વ્યાજની આવક		
- બેંક પાસે બાંધી મુદ્દતની થાપણ/આંતર કંપની થાપણ (ICDs)	૧૩,૮૭૧.૫૭	૮,૮૫૦.૬૭
- અન્ય	૨૨,૪૧૭.૯૮	૩,૬૬૬.૩૬
રોકાણોમાંથી આવક		
- ડિવિડન્ડની આવક	૧,૦૯૨.૪૩	૯૯૧.૮૮
કાયમી અસ્કયામતોના વેચાણ ઉપર ચોખ્ખો લાભ	૧૬.૩૪	૩૩.૯૪
ભંગારનું વેચાણ	૩૧૫.૯૫	૨૭૩.૨૫
અગાઉના વર્ષની વધારાની જોગવાઈ પરત	૨૦૧.૪૦	૧૭૧.૬૧
રોકડ વળતર / પેનલ્ટી	૩૯૫.૮૫	૬૩૨.૯૯
અન્ય પરચૂરણ આવક	૯૨૮.૫૩	૮૯૭.૧૨
<b>કુલ અન્ય આવક</b>	<b>૩૯,૨૪૦.૦૫</b>	<b>૧૫,૫૧૭.૮૨</b>

**૨.૨૭.૦૧** કંપનીએ માઈન કલોઝર ખર્ચ માટે એસ્કો ખાતાઓમાં રાખેલી ₹ ૭૬,૫૯૫.૦૯ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹ ૭૬,૯૮૮.૩૦ લાખ)ની બાંધી મુદતની થાપણો ઉપર વર્ષ દરમિયાન ₹ ૪,૧૭૮.૮૩ લાખ (૨૦૨૧-૨૨: ₹ ૩,૬૮૦.૩૦ લાખ)નું વ્યાજ ઉપાર્જિત કરેલ હતું અને નફા અને નુકસાનના પત્રકમાં આ વ્યાજની આવક તરીકે ગણતરીમાં લીધું છે. આ રીતે ઉપાર્જિત કરેલ વ્યાજની આવક એસ્કો ખાતાનો ભાગ છે, જેના ઉપર જ્યાં સુધી માઈન કલોઝર પ્લાનની જોગવાઈઓ પરિપૂર્ણ ન થાય ત્યાં સુધી કંપનીનું કોઈ નિયંત્રણ હોતું નથી.

ભારત સરકારના કોલસા મંત્રાલયની પ્રવર્તમાન માર્ગદર્શિકાઓ મુજબ એસ્કો ખાતામાં સંચિત વ્યાજ સહિત જમા થયેલી કુલ રકમના ૫૦% માઈન કલોઝર અંગે થયેલ ખર્ચના પ્રમાણસર દરેક પાંચ વર્ષ બાદ કંપનીને છૂટા કરવામાં આવશે અને બાકીની રકમ માઈન કલોઝર પ્લાનની બધી જોગવાઈઓનું પાલન થયે, જે દર્શાવેલ સમયગાળામાં ખાણનો પુનરુદ્ધાર પૂરો થશે તો, માઈન કલોઝરના અંતે છૂટી કરવામાં આવશે, પણ તેમાં નિષ્ફળ જવાય તો એસ્કો ખાતાની રકમ જમ થવા પાત્ર છે.

**૨.૨૭.૦૨** અન્ય પાસેથી વ્યાજની આવકમાં આવકવેરા ઉપર વ્યાજના ₹ ૧૮,૧૪૭.૦૨ લાખ (૨૦૨૧-૨૨ રજૂઆત)નો સમાવેશ થાય છે.



## ૨.૨૮ સ્ટોકમાં ફેરફાર

(₹ લાખમાં)

વિગત	2022-23	2021-22
<b>વર્ષ આખરનો સ્ટોક:</b>		
તૈયાર માલ	0.84	0.84
ખોદેલ ખનિજ	૭,૩૦૦.૭૬	૬,૩૦૦.૨૯
બળતણનો સ્ટોક	૧૩૨.૪૧	૧૦૪.૧૦
	<b>૭,૪૩૩.૬૨</b>	<b>૬,૪૦૪.૮૪</b>
<b>બાદ : વર્ષની શરૂઆતનો સ્ટોક:</b>		
તૈયાર માલ	0.84	0.84
ખોદેલ ખનિજ	૬,૩૦૦.૨૯	૬,૬૦૪.૪૧
બળતણનો સ્ટોક	૧૦૪.૧૦	૪૦૫.૭૮
	<b>૬,૪૦૪.૮૪</b>	<b>૭,૦૧૦.૬૪</b>
<b>સ્ટોકમાં (વધ) / ઘટ</b>	<b>(૧,૦૨૮.૭૮)</b>	<b>૬૦૫.૮૦</b>

## ૨.૨૯ કર્મચારી લાભ અંગેનો ખર્ચ :

(₹ લાખમાં)

વિગત	2022-23	2021-22
પગાર, વેતન અને બોનસ	૧૦,૬૮૧.૮૩	૯,૮૩૬.૮૪
પ્રોવિડન્ટ ફંડ અને અન્ય ફંડમાં ફાળો	૧,૬૮૧.૯૭	૧,૬૯૯.૦૯
કર્મચારી કલ્યાણ ખર્ચ	૨,૮૮૭.૪૧	૧,૦૬૮.૨૨
નિવૃત્તિ લાભ ખર્ચ	૫૯૧.૯૩	૬૮૨.૮૦
નિયામકોને સીટીંગ ફી અને ભથ્થા	૨.૨૫	૨.૧૦
<b>કુલ કર્મચારી લાભ અંગેનો ખર્ચ</b>	<b>૧૫,૮૪૫.૩૯</b>	<b>૧૩,૨૮૯.૦૫</b>

## ૨.૩૦ નાણાકીય ખર્ચ:

(₹ લાખમાં)

વિગત	2022-23	2021-22
જોગવાઈ ઉપર વળતરનું અનવાઈન્ડીંગ (unwinding)	૨૨૧.૮૩	૨૦૭.૧૬
લીઝ જવાબદારી ઉપર વ્યાજ	૬.૦૮	૬.૦૫
આવકવેરાના વિલંબથી ચૂકવણા પરનું વ્યાજ	૦.૧૩	૧૧૬.૫૧
<b>કુલ નાણાકીય ખર્ચ</b>	<b>૨૨૮.૦૪</b>	<b>૩૨૯.૭૨</b>

## ૨.૩૧ ઘસારો અને ક્ષીણતા ખર્ચ

(₹ લાખમાં)

વિગત	2022-23	2021-22
સ્થાવર મિલકત, યંત્રો અને ઉપકરણોનો ઘસારો	૬,૫૩૯.૧૩	૬,૫૦૬.૩૩
અસ્કયામતના વપરાશના હક્ક ઉપર ઘસારો	૯૩.૬૧	૯૦.૭૦
સ્થાવર મિલકતોમાં રોકાણોનો ઘસારો	૧૨૩.૭૮	૧૨૩.૭૭
આભાસી અસ્કયામતોની ક્ષીણતા	૧,૩૫૯.૯૩	૩,૦૭૭.૫૪
<b>કુલ ઘસારો અને ક્ષીણતા ખર્ચ</b>	<b>૮,૧૧૬.૪૫</b>	<b>૯,૭૯૮.૩૪</b>

## ૨.૩૨ અન્ય ખર્ચ

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩		૨૦૨૧-૨૨	
<b>ઉત્પાદન ખર્ચ</b>				
લિઝાઇટ પરિવહન અને ઓપરેટિંગ હટાવવાનો ખર્ચ		૧,૧૧,૩૩૬.૧૮		૧,૧૧,૮૪૭.૬૪
નૂર અને જકાત ખર્ચ		૩,૭૮૫.૦૬		૨,૧૧૪.૧૨
અન્ય પરિવહન અને ખાણકામ ખર્ચ		૮૦૧.૪૨		૬૬૩.૭૧
વિજળી ખર્ચ		૨,૨૫૭.૪૭		૧,૭૭૦.૭૦
સ્ટોર્સ, સ્પેર્સ અને રસાયણોનો વપરાશ		૧,૮૬૮.૩૨		૧,૦૮૭.૮૫
થર્મલ યોજનાનો કાર્યકારી, નિભાવ અને બળતણ ખર્ચ		૨,૧૭૩.૫૮		૧,૪૧૨.૮૧
નવીનકરણીય ઊર્જા યોજનાઓનો કાર્યકારી નિભાવ ખર્ચ		૨,૫૩૮.૦૬		૨,૩૮૮.૦૮
મરામત અને નિભાવ ખર્ચ :				
– મકાનો	૧,૫૧૧.૬૬		૫૧૨.૩૬	
– મશીનરી (સ્પેર્સ સહીત)	૧,૦૭૭.૮૭		૫૫૫.૦૪	
– અન્ય અસ્કયામતો	૧૨૭.૨૮	૨,૭૧૬.૮૧	૧૦૨.૭૮	૧,૧૭૦.૧૮
દર અને કરવેરા :				
– રોયલ્ટી	૨૪,૮૨૦.૮૮		૧૭,૬૬૮.૦૧	
– જીએસટી કોમ્પેન્સેટરી સેસ	૨૭,૩૮૬.૧૮		૩૨,૦૦૫.૮૫	
– અન્ય દર અને કરવેરા	૭૧૭.૪૩	૫૩,૦૨૪.૬૦	૬૩૮.૩૩	૫૦,૩૧૩.૨૮
માઇન કલોઝર ખર્ચ		૩,૮૧૦.૧૪		૪,૭૩૪.૫૧
ભાડું		૨૧.૮૮		૮.૭૨
<b>કુલ (એ)</b>		<b>૧,૮૪,૪૪૫.૭૪</b>		<b>૧,૭૭,૬૨૧.૭૧</b>
<b>વહીવટી અને વેચાણ અંગેનો ખર્ચ</b>				
સીએસઆર ખર્ચ		૧,૨૦૦.૦૦		૭૮૫.૦૦
દાન		૧.૫૦		–
સરકારી સમૂહોને નાણાકીય ફાળો		૨૦૪.૦૦		૨૦૪.૦૦
વીમા પ્રીમિયમ		૫૮૭.૫૮		૬૦૮.૧૭
વાહન ભાડા ખર્ચ		૧,૧૪૧.૮૦		૧,૦૦૮.૧૭
જાહેરખબર અને જાહેરાત ફી		૧,૫૬૮.૩૦		૧૬૧.૭૪
સુરક્ષા ખર્ચ		૨,૮૮૦.૬૨		૩,૨૭૩.૪૪
કાયદાકીય અને ધંધાકીય ફી		૪,૮૧૧.૧૫		૧,૦૬૦.૨૨
ઓડિટરને ચૂકવણી:				
– ઓડિટ ફી	૧૦.૩૪		૮.૪૦	
– કરવેરા ઓડિટ માટે	૧.૩૭		૧.૨૫	
– પ્રમાણપત્ર અને અન્ય બાબતો માટે	૩.૧૭		૨.૧૫	
– ભરપાઈ ખર્ચ માટે	–	૧૪.૮૮	૦.૪૦	૧૩.૨૦
વહીવટી નિયામકનું મહેનતાણું		–		૮.૮૨
અન્ય પરચૂરણા ખર્ચ		૩,૪૩૦.૮૫		૨,૨૬૨.૨૨
<b>કુલ</b>	<b>(બી)</b>	<b>૧૬,૦૬૦.૭૮</b>		<b>૯,૩૮૫.૮૮</b>
<b>કુલ અન્ય ખર્ચ</b>	<b>(એ+બી)</b>	<b>૨,૦૦,૫૦૬.૫૨</b>		<b>૧,૮૭,૦૦૭.૬૯</b>

૨.૩૨.૦૧ વર્ષ દરમિયાન બોક્સાઈટના વેચાણ ઉપરની રોયલ્ટીની રકમ કમિશ્નર ઓફ જીઓલોજી એન્ડ માઈનિંગએ જણાવ્યા મુજબ એડ હોક ધોરણે ₹૨,૫૩૫.૨૬ લાખ (૨૦૨૧-૨૨: ₹૧,૪૨૩.૮૮ લાખ)થી હિસાબમાં લેવાઈ હતી. આ બાબતના આખરી નિકાલ પછી હિસાબમાં જરૂરી હવાલા પાડવામાં આવશે.

૨.૩૨.૦૨ ખાણકામ પ્રવૃત્તિઓ અંગેના સર્વોચ્ચ અદાલતના ચુકાદાને કારણે લિઝાઇટનું ખાણકામ કરવા અંગે મળેલ લીઝ પૈકી પાનાન્દ્રો ખાતેની ૨,૦૪૦ (૨૦૨૧-૨૨: ૨,૦૪૦) હેક્ટર જમીનમાં લીઝ નવીકરણ કરવા અંગે કંપનીએ કરેલ અરજીઓ ૧૮૮૩-૮૪થી પડતર છે. કોઈપણ ચાર્જ, કરવેરા, દર વિગેરે અંગેની જવાબદારીના જરૂરી હવાલા નવીકરણની અરજીઓના આખરીકરણ બાદ હિસાબમાં પાડવામાં આવશે.

૨.૩૨.૦૩ વર્ષ દરમિયાન કંપનીએ હિસાબી ચોપડામાં ₹૧.૧૨ લાખ (૨૦૨૧-૨૨: ₹૩.૬૮ લાખ) માંડી વાળ્યા છે અને ₹૧.૩૩ લાખ (૨૦૨૧-૨૨: ₹૪.૧૫ લાખ) પરત લીધા છે. વહીવટના અભિપ્રાય મુજબ, આવી રકમો મળવાપાત્ર / ચૂકવવાપાત્ર નથી. આની ચોખ્ખી અસર એ છે કે ₹(૦.૨૧) લાખ (૨૦૨૧-૨૨: ₹(૦.૪૭) લાખ)ની રકમ નફા અને નુકસાનના પત્રકમાં લખી વાળી (પરત લીધી) છે.

૨.૩૨.૦૪ સુધારેલા કંપની ધારા, ૨૦૧૩ની કલમ ૧૩૫(૫) ની પૂર્તતા કરવા, કંપનીની સામાજિક જવાબદારી (સીએસઆર) ખર્ચ પાછળ કાયદાકીય જરૂરિયાત મુજબ ખર્ચવાના થતાં ₹૬૮૬.૪૨ લાખ (૨૦૨૧-૨૨: ₹૬૦૮.૦૫ લાખ) (છેલ્લા ત્રણ વર્ષોના સરેરાશ ચોખ્ખા નફાના આધારે)ની સામે વર્ષ દરમિયાન કંપનીએ ₹૧,૨૦૦.૦૦ લાખ (૨૦૨૧-૨૨: ₹૭૮૫.૦૦ લાખ)/ખર્ચ્યા છે.

**કંપની સામાજિક જવાબદારી (સીએસઆર)**

કંપની દ્વારા વર્ષ દરમિયાન હાથ ધરવામાં આવેલી સીએસઆર પ્રવૃત્તિઓ અંગેની માહિતી

(₹ લાખમાં)

વિગત	2022-23	2021-22
કંપની દ્વારા વર્ષ દરમિયાન ખર્ચ કરવી પડતી રકમ	565.82	506.04
ખર્ચવામાં આવેલી રકમ	1,200.00	724.00
વર્ષ આખરે ખાધ	-	-
અગાઉના વર્ષોની કુલ ખાધ	-	-
ખાધનું કારણ	-	-

**સીએસઆર પ્રવૃત્તિઓનો પ્રકાર**

- શિક્ષણને ઉત્તેજન આપવું
- આજીવિકા વૃદ્ધિ
- સમુદાય આરોગ્ય અને સ્વચ્છતા
- સમુદાય માળખાકીય સુવિધાઓ
- કળા અને સંસ્કૃતિનું રક્ષણ

**સંબંધિત પક્ષકારો સાથેના વ્યવહારો**

(₹ લાખમાં)

વ્યવહારનો પ્રકાર	31મી માર્ચ 2023	31મી માર્ચ 2022
કંપની દ્વારા અંકુશિત ટ્રસ્ટને સીએસઆર ખર્ચાના સંબંધમાં આપેલો ફાળો અન્ય (સ્પષ્ટ કરો)	1,200.00	724.00
	-	-

**જોગવાઈનો સારાંશ (સીએસઆર)**

(₹ લાખમાં)

વ્યવહારનો પ્રકાર	31મી માર્ચ 2023	31મી માર્ચ 2022
વર્ષની શરૂઆતમાં જોગવાઈ	-	-
ઉમેરો : વર્ષ દરમિયાન વધારો	-	-
બાદ : વર્ષ દરમિયાન વિપર્યય/સમાયોજન	-	-
વર્ષ આખરે જોગવાઈ	-	-

**2.33 આવકવેરા ખર્ચ :**

આ નોંધ, નોંધ 2.20 અને તેની પેટા નોંધો સાથે કંપનીના આવકવેરા ખર્ચનું વિશ્લેષણ પૂરું પાડે છે. તે બતાવે છે કે રકમો સીધી ઈકિવિટીમાં ગણતરીમાં લેવામાં આવી છે અને બિન-આકારણીપાત્ર અને બિન-કપાતપાત્ર બાબતોની કરવેરા ખર્ચ ઉપર કેવી અસર પડી છે. તે કંપનીના કરવેરાની સ્થિતિના સંદર્ભમાં કરેલા મહત્વના અંદાજોનો પણ ખુલાસો કરે છે.

વિગત	2022-23	2021-22
<b>ચાલુ કરવેરા ખર્ચ</b>		
વર્ષના નફા ઉપરનો ચાલુ કરવેરા	83,286.98	96,428.89
અગાઉના સમયગાળાનું ચાલુ કરવેરા માટે સમાયોજન	1,553.66	574.65
<b>કુલ ચાલુ કરવેરા ખર્ચ</b>	<b>84,840.64</b>	<b>102,003.54</b>
<b>વિલંબિત કરવેરા ખર્ચ</b>		
વિલંબિત કરવેરા અસ્કયામતોમાં ઘટાડો/(વધારો)	202.82	5,990.24
વિલંબિત કરવેરા જવાબદારીઓમાં (ઘટાડો)/વધારો	(549.65)	5,203.85
<b>કુલ વિલંબિત કરવેરા ખર્ચ</b>	<b>(346.83)</b>	<b>11,194.09</b>
<b>કુલ આવકવેરા ખર્ચ</b>	<b>84,493.81</b>	<b>113,197.63</b>

**2.33.01 અગાઉના વર્ષોની કરવેરાની ઓછી જોગવાઈ:** વર્ષ દરમિયાન કંપનીએ અગાઉના વર્ષોમાં હિસાબી ચોપડા મુજબ કરેલ આવકવેરાની જોગવાઈ અને આવકવેરાના ભરેલ રિટર્ન મુજબ કરપાત્ર આવક ઉપર ભરવાપાત્ર આવકવેરા વચ્ચેનો ₹1,553.66 લાખ (2021-22 ₹574.65 લાખ)ની રકમનો તફાવત લાખી વાબ્યો (પરત લીધો) છે અને તે નફા અને નુકસાનના પત્રકમાં અગાઉના વર્ષોની ઓછી કરવેરાની જોગવાઈ તરીકે દર્શાવ્યો છે.

## ૨.૩૪ અન્ય સમાવેશક આવકનું પત્રક

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>નફા અથવા નુકસાનમાં પુનઃવર્ગીકૃત નહીં થનારી બાબતો</b>		
<b>૧. ઇક્વિટી સાધનો અન્ય સમાવેશક આવક દ્વારા</b>		
અનકોર્પોરેટ રોકાણોનું વાજબી મૂલ્ય લાભ/(નુકસાન)	(૧૦,૭૮૮.૨૫)	૨૮,૫૦૮.૨૮
અનકોર્પોરેટ રોકાણો ઉપર કરવેરાની અસર	(૮૮૬.૫૮)	(૮૮૬.૪૮)
<b>૨. વ્યાજ્યાયિત કર્મચારી લાભ યોજનાઓ ઉપર પુનઃમાપણીના લાભ/(નુકસાન)</b>		
એકચ્યુઅરિઅલ લાભ	૧,૧૫૪.૦૨	૧,૧૫૩.૫૫
એકચ્યુઅરિઅલ લાભ ઉપર કરવેરાની અસર	૨૯૦.૪૩	૨૯૦.૩૧
<b>કુલ બાબતો કે જે નફા અથવા નુકસાનમાં પુનઃ વર્ગીકૃત કરવામાં આવશે નહિ</b>	<b>(૯,૬૩૪.૨૩)</b>	<b>૩૦,૬૬૧.૮૩</b>
<b>કુલ કરવેરાની અસર</b>	<b>(૫૯૬.૧૫)</b>	<b>(૫૯૬.૧૭)</b>
<b>કુલ</b>	<b>(૧૦,૨૩૦.૩૮)</b>	<b>૩૦,૦૬૨.૬૬</b>

## ૨.૩૫ શેર ઈઈ કમાણી

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>ઇક્વિટી શેરહોલ્ડરો સંબંધિત નફો (₹ લાખમાં)</b>		
મૂળ કમાણી	૧,૨૧,૨૪૭.૫૩	૪૪,૫૨૧.૦૮
ફેરફાર (dilution) ની અસર માટે સમાયોજિત	૧,૨૧,૨૪૭.૫૩	૪૪,૫૨૧.૦૮
<b>ઇક્વિટી શેરની પ્રમાણભારની પદ્ધતિએ સરેરાશ સંખ્યા</b>		
મૂળ શેર ઈઈ કમાણી માટે	૩૧,૮૦,૦૦,૦૦૦	૩૧,૮૦,૦૦,૦૦૦
ફેરફારની અસર માટે સમાયોજિત	૩૧,૮૦,૦૦,૦૦૦	૩૧,૮૦,૦૦,૦૦૦
<b>શેર ઈઈ કમાણી (દરેકનું દાર્શનિક મૂલ્ય ₹૨):</b>		
મૂળ (₹)	૩૮.૧૩	૧૪.૦૦
ફેરફાર બાદ (Diluted) (₹)	૩૮.૧૩	૧૪.૦૦

## ૨.૩૬ લીઝ (ઇન્ડ એએસ ૧૧૬)

કંપનીએ ૧લી એપ્રિલ, ૨૦૧૯ની અસરથી પશ્ચાત્કર્તા અભિગમ વાપરી, ઇન્ડ એએસ ૧૧૬ 'લીઝ' અપનાવ્યું છે.

## કંપની લીઝના પટ્ટેદાર તરીકે

કંપનીએ સંખ્યાબંધ વ્યવહારુ અભિગમનો ઉપયોગ કર્યો હતો જેનો સારાંશ નીચે મુજબ છે:

- ૧) ૧૨ મહિનાથી ઓછી લીઝની મુદતવાળા લીઝ માટે વપરાશનો હક્ક ધરાવતી અસ્કયામતો અને જવાબદારીઓને પ્રારંભિક અમલની તારીખથી માન્યતા ન આપવા માટે મુક્તિ લાગુ કરી
- ૨) ઓછા મૂલ્ય ધરાવતી વપરાશનો હક્ક ધરાવતી લીઝ અસ્કયામતો અને જવાબદારીઓને માન્યતા ન આપવા માટે મુક્તિ લાગુ કરી.

કંપનીની વપરાશનો હક્ક ધરાવતી અસ્કયામતોની ધારણ કરેલી રકમો અને વર્ષ દરમિયાન લીઝ જવાબદારીની હેરફેર નીચે મુજબ છે:

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>કુલ ધારણ કરેલ મૂલ્ય</b>		
વર્ષની શરૂઆતની બાકી	૧,૫૪૧.૬૫	૧,૫૪૧.૬૫
ઉમેરો : પુનઃ મૂલ્યાંકન/ સુધારાને કારણે હવાલા	૪૦.૮૩	-
<b>આખરની બાકી (એ)</b>	<b>૧,૫૮૨.૪૮</b>	<b>૧,૫૪૧.૬૫</b>
<b>સંચિત ક્ષીણતા</b>		
વર્ષની શરૂઆતની બાકી	૬૨૬.૨૫	૫૩૫.૫૫
ઉમેરો : વર્ષ દરમિયાન વધારો	૯૩.૬૧	૯૦.૭૦
<b>આખરની બાકી (બી)</b>	<b>૭૧૯.૮૬</b>	<b>૬૨૬.૨૫</b>
<b>ચોખ્ખું ધારણ કરેલ મૂલ્ય (એ-બી) (જુઓ નોંધ ૨.૦૧ની)</b>	<b>૮૬૨.૬૨</b>	<b>૯૧૫.૪૧</b>

## લીઝ જવાબદારીની ચાલુ/બિન-ચાલુમાં વિચ્છેદ સાથે હેરફેર

વિગત	(₹ લાખમાં)	
	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
શરૂઆતની બાકી	૫૫.૧૯	૮૧.૨૮
પુનઃ મુલ્યાંકન / સુધારાને કારણે હવાલા	૪૦.૮૩	-
ઉમેરો : વ્યાજ ખર્ચ	૬.૦૮	૬.૦૫
બાદ : ચૂકવણી	(૫૨.૬૨)	(૩૨.૧૪)
આખરની બાકી	૪૯.૪૮	૫૫.૧૯
ચાલુ (જુઓ નોંધ ૨.૨૨એ)	૦.૭૭	૨૭.૦૧
બિન-ચાલુ (જુઓ નોંધ ૨.૧૮એ)	૪૮.૭૧	૨૮.૧૮

## નફા અથવા નુકસાનમાં ગણતરીમાં લીધેલ રકમો

વિગત	(₹ લાખમાં)	
	2022-23	2021-22
વ્યાજ ખર્ચ (જુઓ નોંધ ૨.૩૦)	૬.૦૮	૬.૦૫
વપરાશનો હક્ક ધરાવતી અસ્કયામતો ઉપર ઘસારો (જુઓ નોંધ ૨.૩૧)	૯૩.૬૧	૯૦.૭૦

વટાવ બાદ કર્યા વગર લીઝ જવાબદારીઓનું કરારગત પરિપક્વતા વિશ્લેષણ નીચે આપેલ છે:

## લીઝ જવાબદારીઓનું (વટાવબાદ કર્યા વગરનું) પાકવાનું વિશ્લેષણ

વિગત	(₹ લાખમાં)	
	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
એક વર્ષથી ઓછી	૪.૬૭	૩૨.૧૪
એક થી બે વર્ષ	૫.૩૬	૩.૩૩
બે થી પાંચ વર્ષ	૧૬.૯૦	૯.૯૯
પાંચ વર્ષ થી વધુ	૫૬.૧૧	૩૩.૨૯

## કંપની લીઝ આપનાર તરીકે

કંપનીએ તેની લીઝ ઇન્ડ એએસ ૧૧૬ મુજબ હિસાબમાં લીધી હતી

## ૨.૩૭ સંભવિત જવાબદારીઓ

દેવા તરીકે નહિ સ્વીકારેલા કંપની સામેના દાવા માટે જોગવાઈ નહિ કરેલી સંભવિત જવાબદારીઓ

અ. નં.	વિગત	(₹ લાખમાં)	
		31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
૧	આવકવેરો	૨૩,૨૨૧.૬૮	૩૭,૫૫૪.૫૭
૨	વેચાણવેરો/વેટ	૪૨૫.૪૫	૪૧૯.૦૪
૩	આબકારી જકાત અને સર્વિસ વેરો	૧,૫૮૧.૭૧	૧,૬૦૧.૧૩
૪	કોન્ટ્રાક્ટરો, જમીન વળતર અને અન્યને લગતી	૮૪,૮૭૪.૯૯	૫૬,૬૫૪.૭૨
૫	રોયલ્ટી, સ્ટેમ્પ ડ્યુટી, પરિવર્તન વેરો, જમીન મહેસૂલ, વિગેરે	૬,૨૭૫.૩૨	૬,૨૭૫.૩૨
૬	કર્મચારીઓને ઉત્તેજન	૧,૧૫૮.૮૪	૧,૧૫૮.૮૪
	<b>કુલ સંભવિત જવાબદારીઓ</b>	<b>૧,૧૭,૫૩૭.૯૯</b>	<b>૧,૦૩,૬૬૩.૬૨</b>

૨.૩૭.૦૧ કંપની ગુજરાત રાજ્યમાં લિગ્નાઈટની એકમાત્ર વેપારી વેચનાર છે. એપ્રિલ, 20૧૮માં પાનાન્દ્રો ખાણમાંથી લિગ્નાઈટ ખલાસ થઈ ગયો હતો. તે અગાઉ પાનાન્દ્રો ખાણમાંથી થતું ઉત્પાદન કંપનીની અને જીએસઈસીએલના ઊર્જા સંચય માટે તેમજ કચ્છ વિસ્તારના ગ્રાહકોની માંગ માટે અપૂરતું હતું.

ઊર્જા સંચયો ઉપરાંત, કંપનીએ માઈક્રો, નાના, મધ્યમ અને મોટા એન્ટરપ્રાઇસીસની બળતણની જરૂરિયાતો પણ સંતોષવાની હોય છે, માટે કચ્છ વિસ્તારમાં એટલે કે માતાનો મઢ અને ઉમરસર ખાણોમાંથી વિશાળ જાહેર હિતમાં નિર્દિષ્ટ કરાયેલ વાર્ષિક ઉત્પાદન ક્ષમતા કરતાં વધુ ઉત્પાદન કરવું અનિવાર્ય હતું જે માટે લિગ્નાઈટની વાર્ષિક ઉત્પાદન ક્ષમતા વધારવા માટે મંડળની સંમતિ મેળવવામાં આવી હતી અને રાજ્ય સરકારને પણ જાણ કરવામાં આવી હતી. આ માટેની જવાબદારી, જો કોઈ થાય તો, આ તબક્કે નિશ્ચિત થઈ શકે તેમ નથી. જરૂરી હવાલા નોંધ જો કોઈ થાય તો, આ બાબતના આખરી નિકાલ પછી પાડવામાં આવશે.



**૨.૩૮ વચનબદ્ધતાઓ**

અ. નં.	વિગત	(₹ લાખમાં)	
		૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
એ	<b>મૂડી કામોની વચનબદ્ધતાઓ</b>		
	મૂડી કામો અંગે બાકી રહેતા અને જોગવાઈ નહિ કરેલા કરારોની અંદાજિત રકમ	૭૪૬.૦૯	૬૭૬.૪૬

**બી અન્ય વચનબદ્ધતાઓ**

કોલસા મંત્રાલય, ભારત સરકાર દ્વારા જાહેર કરાયેલ કોલસા અને લિગ્નાઈટ ભૂમિખંડોની હરાજીમાં કંપનીએ સી.એમ (એસપી) એક્ટ, ૨૦૧૫ના ૧૬માં તબક્કા અન એમએમડીઆર એક્ટ, ૧૯૫૭ના ૬૬ તબક્કા હેઠળની હરાજી દ્વારા ભાગ લીધો હતો. કંપનીની માર્ચ, ૨૦૨૩ના મહિનામાં ઓડિશા રાજ્યમાં આવેલી બુરાપહાર અને બૈતરાણી વેસ્ટ (west) નામની બંને કોલસાની ખાણો માટે પસંદગીના બોલી બોલનાર તરીકે જાહેર કરવામાં આવી હતી. ૨૯મી માર્ચ, ૨૦૨૩ના રોજ ભારત સરકારના કોલસા મંત્રાલય સાથે કરાર પર હસ્તાક્ષર કરવામાં આવ્યા છે અને કંપનીએ તેની જવાબદારીઓની પરિપૂર્તિ માટે ₹૧,૬૩,૬૮૩.૭૩ લાખની રકમની અટલ અને બિનશરતી બેંક ગેરંટી આપી છે. આ ઉપરાંત ઉપરોક્ત બે કોલસાની ખાણોના સંબંધમાં અપફ્રન્ટ ફી અને નિશ્ચિત (fixed) ફી તરીકે અનુક્રમે ₹૭૯,૮૨૫.૭૫ લાખ અને ₹૭,૧૭૯.૯૭ લાખ ચૂકવવા કંપની વચનબદ્ધ છે.

**૨.૩૯ અહેવાલના સમયગાળા પછી બનતા બનાવો :**

મંડળે શેર દીઠ ₹૧૧.૪૫ નું ડિવિડન્ડ સૂચિત કર્યું છે કે જે આગામી સામાન્ય સભામાં શેરહોલ્ડરોની મંજૂરીને આધીન છે.

**૨.૪૦** વહીવટના મતે, સ્થાયર મિલકત, ચંત્રો અને ઉપકરણો, સ્થાયર મિલકતોમાં રોકાણ, આભાસી અસ્કયામતો અને બિન-ચાલુ રોકાણો સિવાયની અસ્કયામતોનું મૂલ્ય, જો અન્યથા દર્શાવ્યું ન હોય તો, જો ધંધાના સામાન્ય પ્રવાહ પ્રમાણે રોકડમાં રૂપાંતર કરાય તો, તે ઓછામાં ઓછું જે રકમ દર્શાવી છે તેના જેટલુ થાય.

**૨.૪૧** વેપારી ચૂકવણા, વેપારી લેણાં, ધિરાણો અને પેશગીઓ, ગ્રાહકો પાસેથી મળેલી પેશગીઓ, અન્ય બિન-ચાલુ કે ચાલુ જવાબદારીઓ, વિગેરે હિસાબોમાં સંમતિ અને સમાયોજનને, જો કોઈ હોય તો, આધીન છે.

**૨.૪૨** સામયિક ધોરણે અને જ્યારે જરૂરી હોય ત્યારે કંપની તેની અસ્કયામતોની ધારણ કરેલી રકમની સમીક્ષા કરે છે. વર્ષ ૨૦૨૦-૨૧ દરમિયાન કંપનીએ અક્રીમોટા થર્મલ પાવર સ્ટેશન (એટીપીએસ) માટે ₹૩૯,૬૫૯.૪૯ લાખનું નિર્ભળતા-નુકસાન ચોપડે લીધું હતું વર્ષ ૨૦૨૦-૨૧માં પ્લાન્ટ લોડ ફેક્ટર (પીએલએફ) ૧૯.૮૭ % હતો, જેની સામે વર્ષ ૨૦૨૧-૨૨ અને ૨૦૨૨-૨૩માં અનુક્રમે માત્ર ૨૭ % અને ૩૮ % હતો તે ધ્યાનમાં રાખી એટીપીએસમાં સંભવિત નિર્ભળતા-નુકસાનને ઉલટાવવાની સમીક્ષાની વિચારણા ચાલુ વર્ષમાં કરવામાં આવી નથી. જોકે, કંપની અને જીયુવીએનએલ વચ્ચે પાવર પરચેઇઝ એગ્રીમેન્ટ (પીપીએ), ગુજરાત ઇલેક્ટ્રિસિટી રેગ્યુલેટરી કમિશન (GERC)ની મંજૂરી હેઠળ છે. તેની નાણાકીય અસરોના અવલોકન પછી સંભવિત નિર્ભળતા-નુકસાનને ઉલટાવવા માટેની સમીક્ષાની વિચારણા કરવામાં આવશે.

**૨.૪૩ વિભાગીકરણ (SEGMENT) માહિતી :****(એ) વિભાગીકરણ અને મુખ્ય પ્રવૃત્તિઓનું વર્ણન :**

મુખ્ય કાર્યકારી નિર્ણય લેનાર સીઓડીએમ (CODM) સંસાધનોની ફાળવણી અને કામગીરીની આકારણીને લગતા નિર્ણયો લેવાના હેતુથી ધંધાકીય વિભાગોના કાર્યકારી પરિણામોનું અલગથી નિયંત્રણ કરે છે અને તે પ્રમાણે, કંપનીએ અહેવાલ માટે બે કાર્યકારી વિભાગો તારવ્યા છે, એટલે કે ખાણકામ અને ઊર્જા. સીઓડીએમને જે રીતે આંતરિક અહેવાલ પૂરો પાડવામાં આવે છે, તેની સાથે સુસંગત રીતે કાર્યકારી વિભાગોને તારવ્યા છે અને અહેવાલ આપવામાં આવે છે.

**(બી) વિભાગની આવક અને ખર્ચા :**

આવક અને ખર્ચા જે તે વિભાગની કાર્યશૈલી સાથેના સંબંધના આધારે તે વિભાગમાં ઓળખેલ છે. જે આવક અને ખર્ચા સમગ્ર સાહસને લાગુ પડે છે અને વાજબી ધોરણે કોઈવિભાગમાં ફાળવી શકાય તેમ ન હોય તેને ‘અવિભાજ્ય’ તરીકે દર્શાવાય છે.

**(સી) વિભાગની અસ્કયામતો અને જવાબદારીઓ**

વિભાજીત અસ્કયામતો અને વિભાજીત જવાબદારીઓ, જે તે વિભાગની અસ્કયામતો અને જવાબદારીઓ દર્શાવે છે. રોકાણો, કર સંબંધિત અસ્કયામતો અને અન્ય અસ્કયામતો અને જવાબદારીઓ જે વાજબી ધોરણે કોઈવિભાગમાં ફાળવી શકાય તેમ ન હોય તેને ‘અવિભાજ્ય’ તરીકે દર્શાવાય છે.

**(ડી) ગૌણ વિભાગીકરણ અહેવાલ :**

કંપનીને આવકની ભૌગોલિક વહેંચણી થતી નથી કારણ કે કંપનીની કામગીરી દેશની અંદર જ હાથ ધરવામાં આવે છે અને તેથી તેના ગ્રાહકોના ભૌગોલિક સ્થળોને આધારિત ગૌણ વિભાગીય અહેવાલ આપવાનું કંપનીને લાગુ પડતું નથી.

**(ઈ) મુખ્ય ગ્રાહકો અંગેની માહિતી :**

₹૩૪,૬૪૪.૮૫ લાખ (૨૦૨૧-૨૨: ₹૨૭,૭૦૪.૪૬ લાખ)ની રકમની ઊર્જા વિભાગની આવક (કે જે કુલ વિભાગીય આવકના ૧૦% થી વધી જાય છે) એક જ ગ્રાહક પાસેથી મેળવવામાં આવે છે અને ₹૨૭,૦૬૯.૬૩ લાખ (૨૦૨૧-૨૨: ₹૧૩,૪૦૬.૬૪ લાખ) (કરવેરા સહિત)ની રકમની ખાણકામ વિભાગની આવક (કે જે કુલ વિભાગીય આવકના ૧૦%થી વધી જાય છે) એક જ ગ્રાહક પાસેથી મેળવવામાં આવે છે.

**(એફ) ઉત્પાદન અને સેવાઓ અંગેની માહિતી :**

કંપનીના દરેક ઉત્પાદન માટે બહારના (external) ગ્રાહકો પાસેની આવક નીચે ‘વિભાજીત (segment) આવક’ માં દર્શાવી છે તે જ છે.

(₹ લાખમાં)

વિગત	2022-23				2021-22			
	ખાણકામ યોજનાઓ	ઊર્જા યોજનાઓ	અવિભાજ્ય	કુલ	ખાણકામ યોજનાઓ	ઊર્જા યોજનાઓ	અવિભાજ્ય	કુલ
<b>૧. આવકો</b>								
નહારની આવક	૩,૧૫,૪૯૯.૯૦	૩૪,૬૪૪.૮૫	-	૩,૫૦,૧૪૪.૭૫	૨,૪૫,૫૦૩.૪૮	૨૭,૭૦૪.૪૬	-	૨,૭૩,૨૦૭.૯૪
આંતર વિભાગીય આવક	૧૫,૫૫૩.૨૩	-	-	૧૫,૫૫૩.૨૩	૮,૮૮૪.૨૧	-	-	૮,૮૮૪.૨૧
<b>કુલ વિભાજીત આવક</b>	<b>૩,૩૧,૦૫૩.૧૩</b>	<b>૩૪,૬૪૪.૮૫</b>	<b>-</b>	<b>૩,૬૫,૬૯૭.૯૮</b>	<b>૨,૫૪,૩૮૭.૬૯</b>	<b>૨૭,૭૦૪.૪૬</b>	<b>-</b>	<b>૨,૮૨,૦૯૨.૧૫</b>
<b>૨. પરિણામો</b>								
વિભાજીત પરિણામો	૧,૪૧,૦૯૨.૨૦	(૧,૭૫૫.૧૮)	-	૧,૩૯,૩૩૭.૦૨	૬૬,૬૫૪.૧૨	૨,૧૨૬.૧૪	-	૬૮,૭૮૦.૨૬
અવિભાજ્ય કંપની ખર્ચ			(૧૨,૮૫૯.૮૯)	(૧૨,૮૫૯.૮૯)			(૬,૬૦૨.૯૨)	(૬,૬૦૨.૯૨)
વ્યાજ અને ડિવિડન્ડ આવક			૩૭,૩૮૧.૯૮	૩૭,૩૮૧.૯૮			૧૩,૫૦૮.૯૧	૧૩,૫૦૮.૯૧
અવિભાજ્ય અન્ય આવક			૧,૮૫૮.૦૭	૧,૮૫૮.૦૭			૨,૦૦૮.૯૧	૨,૦૦૮.૯૧
કરપેરા			(૪૪,૪૬૯.૬૫)	(૪૪,૪૬૯.૬૫)			(૩૩,૧૭૪.૦૮)	(૩૩,૧૭૪.૦૮)
<b>ચોખ્ખો નફો</b>				<b>૧,૨૧,૨૪૭.૫૩</b>				<b>૪૪,૫૨૧.૦૮</b>
<b>૩. અન્ય માહિતી</b>								
વિભાજીત અસ્કચામતો*	૧,૫૫,૭૪૯.૧૯	૯૨,૩૧૨.૩૪	૪,૪૦,૧૩૩.૦૨	૬,૮૮,૧૯૪.૫૫	૧,૪૮,૭૪૮.૪૨	૯૬,૩૭૪.૪૦	૩,૩૯,૪૨૭.૦૦	૫,૮૪,૫૪૯.૮૨
વિભાજીત જવાબદારીઓ*	૮૩,૧૧૫.૧૭	૫,૫૫૫.૦૦	૨૩,૫૮૩.૧૯	૧,૧૨,૨૫૩.૩૭	૮૪,૧૩૫.૯૨	૫,૮૯૮.૬૦	૧૫,૯૧૭.૨૭	૧,૦૫,૯૫૧.૭૯
મૂડી ખર્ચ	૧,૦૪૨.૭૩	૬૬૨.૮૩	૬૩૯.૨૭	૨,૩૪૪.૮૩	૧,૮૩૭.૩૩	૪૫૪.૮૧	૭૦.૯૯	૨,૩૬૩.૧૩
ઘસારો અને ક્ષીણતા ખર્ચ	૨,૧૩૮.૫૫	૫,૬૪૬.૮૩	૩૩૧.૦૬	૮,૧૧૬.૪૪	૩,૮૨૯.૩૭	૫,૬૧૬.૬૨	૩૫૨.૩૧	૯,૭૯૮.૩૦
ઘસારો અને ક્ષીણતા ખર્ચ સિવાયના બિન-રોકડ ખર્ચ	૩,૬૭૩.૪૮	-	-	૩,૬૭૩.૪૮	૪,૬૧૫.૯૮	-	-	૪,૬૧૫.૯૮

\* વિભાજીત અસ્કચામતો અને જવાબદારીઓની નાણાકીય પત્રકોમાં જે રીતે માપણી થઈ છે તે રીતે થઈ છે તેમની જાળવણી વિભાગની કામગીરીના આધારે કરી છે.

૧. વિભાજીત અસ્કચામતો અને જવાબદારીઓ મેળવણીને આધિન છે.

૨. ખાણકામ યોજનાઓની વિભાજીત આવકમાં પાવર યોજના માટે સ્વ-વપરાશમાં વપરાયેલા લિઝાઈટ/ ચૂનાના ₹૧૫,૫૫૩.૨૩ લાખ (૨૦૨૧-૨૨: ₹૮,૮૮૪.૨૧ લાખ)ની રકમનો સમાવેશ થાય છે.

## ૨.૪૪ સંબંધિત પક્ષકારોનું પ્રકટીકરણ

ભારતીય હિસાબી ધોરણો-૨૪ મુજબ “સંબંધિત પક્ષકારોના પ્રકટીકરણની” અહેવાલ હેઠળના સમયગાળાની વિગતો નીચે મુજબ છે:

### ૨.૪૪.૦૧ સંબંધિત પાર્ટીઓની યાદી

વિગત	સંબંધનો પ્રકાર
<b>(એ) સહયોગી સંસ્થાઓ, સંયુક્ત સાહસો, ૧૦૦% નિયંત્રિત એકમ અને સરકાર સંબંધિત એકમો</b>	
ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિમિટેડ	સહયોગી સંસ્થા
ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડ	સહયોગી સંસ્થા
એક્યુ કેમિકલ્સ પ્રાઇવેટ લિમિટેડ	સહયોગી સંસ્થા
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સલેન્સ	સંયુક્ત સાહસ
સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રાઇવેટ લિમિટેડ	સંયુક્ત સાહસ
નેની કોલ કંપની લિમિટેડ	સંયુક્ત સાહસ
ગુજરાત મિનરલ રિસર્ચ એન્ડ ઇન્ડસ્ટ્રીયલ કન્સલ્ટન્સી સોસાયટી	૧૦૦% નિયંત્રિત એકમ
જીએમડીસી સાયન્સ એન્ડ રિસર્ચ સેન્ટર	૧૦૦% નિયંત્રિત એકમ
જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટ	૧૦૦% નિયંત્રિત એકમ
ગુજરાત સ્ટેટ ઇલેક્ટ્રિસિટી કોર્પોરેશન લિ.	સરકાર સંબંધિત એકમો
ગુજરાત ઊર્જા વિકાસ નિગમ લિ.	સરકાર સંબંધિત એકમો
ગુજરાત ઔદ્યોગિક વિકાસ નિગમ	સરકાર સંબંધિત એકમો
ગુજરાત સ્ટેટ ફાઇનાન્સિયલ સર્વિસિસ લિ.	સરકાર સંબંધિત એકમો
<b>(બી) યાવીરૂપ વહીવટી અધિકારીઓ (કેએમપી)</b>	
શ્રી રાજીવ કુમાર ગુપ્તા, આઈ.એ.એસ. (નિવૃત્ત) (૮મી જુન, ૨૦૨૨ સુધી)	અધ્યક્ષ
શ્રી રાજ કુમાર, આઈ.એ.એસ. (૮મી જુલાઈ, ૨૦૨૨ થી ૮મી ફેબ્રુઆરી, ૨૦૨૩ સુધી)	અધ્યક્ષ
શ્રી કમલ દયાણી, આઈ.એ.એસ. (૮મી ફેબ્રુઆરી, ૨૦૨૩ થી ૩૧મી માર્ચ, ૨૦૨૩ સુધી)	અધ્યક્ષ
શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	વહીવટી નિયામક
શ્રી મિલિન્ટ તોરવણે, આઈ.એ.એસ. ( ૧૪મી ફેબ્રુઆરી, ૨૦૨૩ સુધી)	નિયામક
શ્રીમતી મોના ખંધાર, આઈ.એ.એસ. (૧૪મી ફેબ્રુઆરી, ૨૦૨૩ થી)	નિયામક
શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ.	નિયામક
શ્રીમતી ગૌરી કુમાર, આઈ.એ.એસ. (નિવૃત્ત)	સ્વતંત્ર નિયામક
શ્રી નીતિન સી. શુક્લ	સ્વતંત્ર નિયામક
શ્રી એસ.બી ડાંગાયચ	સ્વતંત્ર નિયામક
પ્રોફેસર શૈલેષ ગાંધી	સ્વતંત્ર નિયામક
શ્રી એલ. કુલશ્રેષ્ઠ	મુખ્ય જનરલ મેનેજર અને મુખ્ય નાણાકીય અધિકારી
શ્રી જોએલ ઈવાન્સ	કંપની સચિવ

## ૨.૪૪.૦૨ સંબંધિત પક્ષકારો સાથેના વ્યવહારો (કે એમ પી સિવાયના)

(₹ લાખમાં)

વિગત	સહયોગી સંસ્થાઓ		સંયુક્ત સાહસો		૧૦૦% નિયંત્રિત એકમો/ સરકાર સંબંધિત એકમો		કુલ	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨	૨૦૨૨-૨૩	૨૦૨૧-૨૨	૨૦૨૨-૨૩	૨૦૨૧-૨૨	૨૦૨૨-૨૩	૨૦૨૧-૨૨
વસ્તુઓ/સેવાઓનું વેચાણ	૩,૪૯૦.૪૩	૨,૯૮૪.૬૭	૦.૦૧	૦.૦૧	૬૨,૭૦૫.૧૬	૪૧,૩૬૪.૮૪	૬૬,૧૯૫.૬૦	૪૪,૩૪૯.૫૨
વસ્તુઓ/સેવાઓની ખરીદી	-	-	-	-	-	૩.૧૬	-	૩.૧૬
જીઓજી દ્વારા કરેલ ભંડોળમાંથી જીડીને ચૂકવણું	-	-	૧,૬૨૪.૭૪	૬૪૨.૬૩	-	-	૧,૬૨૪.૭૪	૬૪૨.૬૩
જીએસએફએસ પાસેથી મળેલ જીડીને ચૂકવવાપાત્ર વ્યાજ	-	-	૪૦.૬૦	૨૧.૧૦	-	-	૪૦.૬૦	૨૧.૧૦
એક્મોના વતી કરેલ ચૂકવણા	-	-	-	-	૩૪.૬૫	૯૯.૭૨	૩૪.૬૫	૯૯.૭૨
જીએસએફએસ પાસે મુકેલ ભંડોળ	-	-	-	-	૧,૭૫,૮૧૫.૦૩	૧,૭૭,૦૨૧.૪૬	૧,૭૫,૮૧૫.૦૩	૧,૭૭,૦૨૧.૪૬
જીએસએફએસ પાસેથી ઉપાડેલ ભંડોળ	-	-	-	-	૯૯,૮૮૩.૫૫	૧,૦૬,૮૮૪.૨૧	૯૯,૮૮૩.૫૫	૧,૦૬,૮૮૪.૨૧
વ્યાજની આવક/ અન્ય આવક	૬૨.૧૭	૨૩.૧૪	-	-	૧૩,૫૧૨.૬૫	૮,૭૭૨.૫૩	૧૩,૫૭૪.૮૨	૮,૭૯૫.૬૭
સરકારી સમૂહોને નાણાકીય ફાળો	-	-	-	-	૨૦૪.૦૦	૨૦૪.૦૦	૨૦૪.૦૦	૨૦૪.૦૦
પ્રોવિડન્ટ ફંડ ટ્રસ્ટને ફાળો	-	-	-	-	૧,૮૫૩.૨૧	૧,૭૮૭.૧૫	૧,૮૫૩.૨૧	૧,૭૮૭.૧૫
જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટને આપેલ ફાળો	-	-	-	-	૧,૨૦૦.૦૦	૭૮૫.૦૦	૧,૨૦૦.૦૦	૭૮૫.૦૦
<b>વસ્તુઓ/સેવાઓના વેચાણ/ ખરીદીમાંથી ઉભી થતી બાકી રહેતી રકમો</b>								
વર્ષ આખરે હિસાબી ચૂકવણા	૪૫.૯૮	૨૭.૨૧	૮૬૧.૧૬	૧,૨૮૯.૦૯	-	-		
વર્ષ આખરે હિસાબી લેણાં	૧,૦૭૬.૯૫	૧,૨૭૪.૦૭	૧,૬૪૧.૬૬	૧,૬૪૧.૬૬	૨,૮૧,૦૩૪.૪૪	૨,૦૭,૦૩૯.૦૯		

નોંધ: ઉપરોક્ત વ્યવહારો જ્યાં લાગુ પડતા હોય ત્યાં બધા કરવેરા સહિત છે.

## ૨.૪૪.૦૩ શરતો અને બોલીઓ

કિવિડન્ટને લગતા વ્યવહારોની શરતો અને બોલીઓ અન્ય શેરહોલ્ડરોને લાગુ પડતી હતી તેવી જ હતી. ઉપર દર્શાવેલ સંબંધિત પક્ષકારોને વસ્તુઓ પરસ્પર સંમત શરતો પર વેચી છે. મોટાભાગની બાકી રકમો તારણ વગરની છે.

કંપનીએ સરકારની માલિકી ધરાવતા જાહેર સાહસો પૈકી એક સાથે પવનચક્કી ઊર્જા ફાર્મ, સૌર ઊર્જા અને ધર્મલ પાવર પ્લાન્ટમાંથી પેદા થતી ઊર્જા વેચવા માટે ૨૫ થી ૩૦ વર્ષના સમયગાળા માટે ઊર્જા ખરીદી કરાર કર્યા છે.

## ૨.૪૪.૦૪ ચાવીરૂપ વહીવટી અધિકારીઓને વળતર

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
ટૂંકા-ગાળાના કર્મચારી લાભો	૬૪.૮૬	૬૭.૪૯
રોજગાર પછીના લાભો	૯.૧૬	૬.૭૪
લાંબા-ગાળાના કર્મચારી લાભો	૦.૫૨	૩.૬૧
નિવૃત્તિ લાભો	-	-
કર્મચારીને શેર- આધારિત ચૂકવણા	-	-
નિયામકોને સીટીંગ ફી	૨.૨૫	૨.૧૦
<b>કુલ વળતર</b>	<b>૭૬.૭૯</b>	<b>૭૯.૯૪</b>

- નોંધ: ૧. ઉપરોક્ત વળતર નિયામકો, મુખ્ય જનરલ મેનેજર અને મુખ્ય નાણાકીય અધિકારી અને કંપની સચિવને ચાવીરૂપ વહીવટી અધિકારીઓ તરીકે ચૂકવેલ છે
૨. ગઈ સાલ નાણાકીય પત્રકોમાં દર્શાવેલ રોજગાર પછીના લાભો અને લાંબા ગાળાના કર્મચારી લાભો, જે તે નાણાકીય વર્ષોને બદલે નાણાકીય વર્ષ ૨૦૨૧-૨૨ સુધીના સંચિત હતા તેથી તે નાણાકીય વર્ષ ૨૦૨૨-૨૩ના આંકડાઓ સાથે સરખાવી શકાય તે માટે વર્ષ દરમિયાન સુધારવામાં આવ્યા છે.
૩. નિયામકોની સીટીંગ ફીમાં, જ્યાં લાગુ પડતા હોય ત્યાં, કરવેરાનો સમાવેશ થાય છે. વધુમાં, સરકાર દ્વારા નિયુક્ત નિયામકોના સંદર્ભની સીટીંગ ફી સીધી સરકારી તિજોરીમાં જમા કરવામાં આવી છે.

## ૨.૪૪.૦૫ સરકાર સંબંધિત એકમો સાથે અન્ય વ્યવહારો

ઉપરોક્ત વ્યવહારો ઉપરાંત, કંપનીએ ધંધાના સામાન્ય પ્રવાહ પ્રમાણે સરકાર સંબંધિત એકમો સાથે અન્ય વ્યવહારો કર્યા છે. આ બધા વ્યવહારો આર્મ્સ લેન્થ (arm's length) ભાવે કરારજન્ય સંમત શરતોના આધારે કર્યા છે.

૨.૪૪.૦૬ વધુમાં, કંપનીએ વિવિધ લાંબા ગાળાની વસ્તુઓ પૂરી પાડવાના અને ઊર્જા ખરીદીના કરારો સંબંધિત પક્ષકારો (સરકારી સંબંધિત એકમો સહિત) સાથે કર્યા છે, જેમાં વસ્તુઓ/સેવાઓ કરારજન્ય સંમત શરતોના આધારે નક્કી કરેલ ભાવે પૂરી પાડેલ છે. કેટલાક કરારો જરૂરી મંજૂરીઓ મળવાની બાકી હોવાથી આખરીકરણ થવાની પ્રક્રિયામાં છે.

## ૨.૪૫ નાણાકીય સાધનો, વાજબી મૂલ્ય અને જોખમોની માપણી

એ. શ્રેણી પ્રમાણે નાણાકીય સાધનો અને તેમનું વાજબી મૂલ્ય

(₹ લાખમાં)

૩૧મી માર્ચ, ૨૦૨૩ના રોજ	ધારણ કરેલ રકમ				વાજબી મૂલ્ય <sup>#</sup>			
	FVTPL	FVTOCI	લખી વાળેલ પડતર	કુલ	સ્તર-૧ સક્રિય બજારમાં ક્યોટેડ ભાવ	સ્તર-૨ નોંધપાત્ર અવલોકન થઈ શકે તેવી માહિતી	સ્તર-૩ નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી	કુલ
<b>નાણાકીય અસ્કયામતો</b>								
સંયુક્ત સાહસો અને એસોસિએટ્સમાં રોકાણો	-	-	૮૯૧.૩૭	૮૯૧.૩૭	-	-	-	-
અન્ય રોકાણો								
- ઇક્વિટી શેર-અનક્યોટેડ	-	૧૬,૧૫૦.૩૬	-	૧૬,૧૫૦.૩૬	-	-	૧૬,૧૫૦.૩૬	૧૬,૧૫૦.૩૬
- ઇક્વિટી શેર-ક્યોટેડ	-	૩૦,૮૭૫.૮૧	-	૩૦,૮૭૫.૮૧	૩૦,૮૭૫.૮૧	-	-	૩૦,૮૭૫.૮૧
ઘિરાણો								
- બિન ચાલુ	-	-	૫૭૩.૯૯	૫૭૩.૯૯	-	-	-	-
- ચાલુ	-	-	૨૯૯.૫૮	૨૯૯.૫૮	-	-	-	-
વેપારી લેણાં	-	-	૧૮,૮૯૭.૯૮	૧૮,૮૯૭.૯૮	-	-	-	-
રોકડ અને રોકડ સમકક્ષ	-	-	૫,૧૦૨.૦૧	૫,૧૦૨.૦૧	-	-	-	-
અન્ય બેંક સિલક	-	-	૨,૪૬૦.૧૭	૨,૪૬૦.૧૭	-	-	-	-
અન્ય નાણાકીય અસ્કયામતો								
- બિન ચાલુ	-	-	૨,૨૪,૪૨૬.૮૩	૨,૨૪,૪૨૬.૮૩	-	-	-	-
- ચાલુ	-	-	૧,૪૧,૪૩૫.૭૬	૧,૪૧,૪૩૫.૭૬	-	-	-	-
<b>કુલ નાણાકીય અસ્કયામતો</b>	<b>-</b>	<b>૪૭,૦૨૬.૧૭</b>	<b>૩,૯૪,૦૮૭.૬૯</b>	<b>૪,૪૧,૧૧૩.૮૬</b>	<b>૩૦,૮૭૫.૮૧</b>	<b>-</b>	<b>૧૬,૧૫૦.૩૬</b>	<b>૪૭,૦૨૬.૧૭</b>
<b>નાણાકીય જવાબદારીઓ</b>								
લીઝ જવાબદારીઓ								
- બિન ચાલુ	-	-	૪૮.૭૧	૪૮.૭૧	-	-	-	-
- ચાલુ	-	-	૦.૭૭	૦.૭૭	-	-	-	-
અન્ય નાણાકીય જવાબદારીઓ								
- બિન ચાલુ	-	-	૨૮૪.૭૪	૨૮૪.૭૪	-	-	-	-
- ચાલુ	-	-	૧૬,૫૩૬.૩૪	૧૬,૫૩૬.૩૪	-	-	-	-
વેપારી ચૂકવણા	-	-	૨૦,૩૨૮.૭૯	૨૦,૩૨૮.૭૯	-	-	-	-
<b>કુલ નાણાકીય જવાબદારીઓ</b>	<b>-</b>	<b>-</b>	<b>૩૭,૨૦૯.૩૫</b>	<b>૩૭,૨૦૯.૩૫</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>#</sup> નાણાકીય અસ્કયામતો અને જવાબદારીઓનું વાજબી મૂલ્ય લખી વાળેલી પડતરે, લખી વાળેલ પડતર કરતાં નોંધપાત્ર રીતે જુદું નથી.

(₹ લાખમાં)

૩૧મી માર્ચ, ૨૦૨૨ના રોજ	ધારણ કરેલ રકમ				વાજબી મૂલ્ય <sup>#</sup>			
	FVTPL	FVTOCI	લખી વાળેલ પડતર	કુલ	સ્તર-૧ સક્રિય બજારમાં ક્યોટેડ ભાવ	સ્તર-૨ નોંધપાત્ર અવલોકન થઈ શકે તેવી માહિતી	સ્તર-૩ નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી	કુલ
<b>નાણાકીય અસ્કયામતો</b>								
સંયુક્ત સાહસો અને એસોસિએટ્સમાં રોકાણો	-	-	૮૯૧.૩૭	૮૯૧.૩૭	-	-	-	-
અન્ય રોકાણો								
- ઇક્વિટી શેર-અનક્યોટેડ	-	૧૨,૨૨૬.૫૧	-	૧૨,૨૨૬.૫૧	-	-	૧૨,૨૨૬.૫૧	૧૨,૨૨૬.૫૧
- ઇક્વિટી શેર-ક્યોટેડ	-	૪૫,૫૮૭.૯૨	-	૪૫,૫૮૭.૯૨	૪૫,૫૮૭.૯૨	-	-	૪૫,૫૮૭.૯૨
ઘિરાણો								
- બિન ચાલુ	-	-	૬૩૭.૭૮	૬૩૭.૭૮	-	-	-	-
- ચાલુ	-	-	૩૦૨.૯૫	૩૦૨.૯૫	-	-	-	-
વેપારી લેણાં	-	-	૨૦,૪૯૧.૯૭	૨૦,૪૯૧.૯૭	-	-	-	-
રોકડ અને રોકડ સમકક્ષ	-	-	૪,૨૬૩.૪૮	૪,૨૬૩.૪૮	-	-	-	-
અન્ય બેંક સિલક	-	-	૨,૩૫૨.૬૫	૨,૩૫૨.૬૫	-	-	-	-
અન્ય નાણાકીય અસ્કયામતો								
- બિન ચાલુ	-	-	૧,૫૯,૧૫૬.૫૦	૧,૫૯,૧૫૬.૫૦	-	-	-	-
- ચાલુ	-	-	૧,૧૩,૩૩૪.૧૦	૧,૧૩,૩૩૪.૧૦	-	-	-	-
<b>કુલ નાણાકીય અસ્કયામતો</b>	<b>-</b>	<b>૫૭,૮૧૪.૪૨</b>	<b>૩,૦૧,૪૩૦.૮૦</b>	<b>૩,૫૯,૨૪૫.૨૩</b>	<b>૪૫,૫૮૭.૯૨</b>	<b>-</b>	<b>૧૨,૨૨૬.૫૧</b>	<b>૫૭,૮૧૪.૪૨</b>
<b>નાણાકીય જવાબદારીઓ</b>								
લીઝ જવાબદારીઓ								
- બિન ચાલુ	-	-	૨૭.૦૧	૨૭.૦૧	-	-	-	-
- ચાલુ	-	-	૨૮.૧૮	૨૮.૧૮	-	-	-	-
અન્ય નાણાકીય જવાબદારીઓ								
- બિન ચાલુ	-	-	૧૬૭.૭૮	૧૬૭.૭૮	-	-	-	-
- ચાલુ	-	-	૧૫,૬૨૮.૧૮	૧૫,૬૨૮.૧૮	-	-	-	-
વેપારી ચૂકવણા	-	-	૨૦,૮૯૧.૦૬	૨૦,૮૯૧.૦૬	-	-	-	-
<b>કુલ નાણાકીય જવાબદારીઓ</b>	<b>-</b>	<b>-</b>	<b>૩૬,૭૪૨.૨૧</b>	<b>૩૬,૭૪૨.૨૧</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>#</sup> નાણાકીય અસ્કયામતો અને જવાબદારીઓનું વાજબી મૂલ્ય લખી વાળેલી પડતરે, લખી વાળેલ પડતર કરતાં નોંધપાત્ર રીતે જુદું નથી.

તદનુસાર, વાજબી મૂલ્ય અલગથી દર્શાવવામાં આવ્યું નથી



માહિતી (inputs)ના પ્રકાર નીચે પ્રમાણે છે :

- સ્તર-૧ની માહિતી** (સીધી અવલોકન થઈ શકે તેવી) જેમાં એક્સરખી (identical) અસ્કયામતો માટે સક્રિય બજારોમાં ક્વોટેડ ભાવોનો સમાવેશ થાય છે, જેવા કે ઈકિવટી જમીનગીરીના જમીનગીરી એક્સચેન્જ ઉપર ક્વોટ થતા ભાવ.
- સ્તર-૨ની માહિતી** (આડકતરી રીતે અવલોકન થઈ શકે તેવી) જેમાં સમાન (similar) અસ્કયામતો માટે સક્રિય બજારમાં સમાન અસ્કયામતોના ક્વોટેડ ભાવ, સમાન ધંધાઓમાં સમાવેશ થયેલ અવલોકિત વ્યવહારોના ભાવોમાંથી તારવેલ મૂલ્યાંકન બહુવિધ (multiple) વિગેરે.
- સ્તર-૩ની માહિતી** (અવલોકન ન થઈ શકે તેવી) જેમાં વાજબી મૂલ્ય સુધી પહોંચવા વહીવટના પોતાના અનુમાનોનો સમાવેશ થાય છે, જેવા કે ધંધાનું મૂલ્ય કાઢવા આયોજિત રોકડ પ્રવાહ વિગેરે.

અસ્કયામત અથવા જવાબદારીના વાજબી મૂલ્યની માપણી કરવી હોય ત્યારે, કંપની શક્ય હોય ત્યાં સુધી અવલોકન થઈ શકે તેવી બજારની માહિતી (data) નો ઉપયોગ કરે છે. જો અસ્કયામત અથવા જવાબદારીનું વાજબી મૂલ્ય માપવા માટેની ઉપયોગમાં લીધેલી માહિતી, વાજબી મૂલ્યની શ્રેણીના જુદા જુદા સ્તરમાં પડતી હોય તો વાજબી મૂલ્યના માપને સંપૂર્ણપણે તે સ્તરના વર્ગમાં મૂકવામાં આવે છે કે જે સંપૂર્ણ માપણીમાં નોંધપાત્ર રીતે નિમ્નતમ સ્તરની માહિતી હોય.

ઈકિવટી સાધનો ઉપરની કંપનીની હિસાબી નીતિ મુજબ, ઈન્ડ એક્સ ૧૦૯ના કાર્યક્ષેત્રમાં આવતા સઘના ઈકિવટી રોકાણો વાજબી મૂલ્યે માપવામાં આવે છે. જે ઈકિવટી સાધનો વેપાર માટે ધારણ કરવામાં આવે છે તે નફા અથવા નુકસાન દ્વારા (FVTPL) વાજબી મૂલ્યે વર્ગીકૃત કરવામાં આવે છે. અન્ય બધા ઈકિવટી સાધનો માટે કંપની પાસે પ્રારંભિક માન્યતા (recognition) વખતે સાધનવાર વાજબી મૂલ્યના ફેરફારો નફા અથવા નુકસાન દ્વારા કરવાને બદલે અન્ય સમાવેશક આવક દ્વારા અફર પસંદગી કરવાનો વિકલ્પ હોય છે. વાજબી મૂલ્યના ફેરફારો અન્ય સમાવેશક આવક (FVTOCI) દ્વારા દર્શાવવાનો વિકલ્પ માત્ર પ્રારંભિક માન્યતા સમયે જ ઉપલબ્ધ હોય છે. આ પ્રમાણે કંપનીએ તેના ઈકિવટી સાધનો FVTOCI દ્વારા માપવાનું નક્કી કર્યું છે.

### બી.વાજબી મૂલ્યોની માપણી:

#### ૧) મૂલ્યાંકન ટેકનિકો અને નોંધપાત્ર રીતે અવલોકન ન થઈ શકે તેવી માહિતી :

કોઠા સ્તર- ૩ના વાજબી મૂલ્યો માટે વપરાતી તેમજ નોંધપાત્ર રીતે અવલોકન ન થઈ શકે તેવી માહિતી માટે વપરાતી મૂલ્યાંકન ટેકનિકો નીચે મુજબ છે:

#### વાજબી મૂલ્યથી માપવામાં આવતા નાણાકીય સાધનો

#### અનક્વોટેડ ઈકિવટી શેરમાં (FVTOCI) :

#### ગુજરાત સ્ટેટ પેટ્રોલિયમ કોર્પોરેશન લિમિટેડ

**૧. બજાર અભિગમ :** આ અભિગમમાં જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેના બજારના વ્યવહારોમાંથી અથવા સરખામણી થઈ શકે એવી કંપનીના વ્યવહારોમાંથી પેદા થયેલી માહિતીનો ઉપયોગ કરવામાં આવે છે. આ અભિગમ હેઠળ મૂલ્યાંકન નક્કી કરવા માટે નીચેની બજારની કડીરૂપ માહિતીનો ઉપયોગ કરવામાં આવે છે.

– જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેના બજારભાવ

– જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેના ભૂતકાળના વ્યવહારનું મૂલ્ય

– સરખામણી થઈ શકે તેવી લિસ્ટેડ કંપનીઓના વેપારી બહુવિધ (trading multiples) જેવા કે ભાવ અને કમાણીનો ગુણોત્તર, સાહસના મૂલ્ય અને વ્યાજ, કરવેરા, ઘસારો અને ક્ષીણતા પહેલાની કમાણીનો ગુણોત્તર, સાહસના મૂલ્ય અને વેચાણનો ગુણોત્તર, વિગેરે.

– સરખામણી થઈ શકે તેવી કંપનીઓના રોકાણ માટેના વ્યવહારોના બહુવિધ / એકીકરણ અને સંપાદનના વ્યવહાર.

બજાર અભિગમ આધારિત મેળવેલ મૂલ્યાંકન, સક્રિય બજારમાં કંપનીનું ચાલુ મૂલ્ય કેટલું ટેખાય છે તે પ્રતિબિંબિત કરે છે. તેમ છતાં, ભૂતકાળ/વર્તમાનના વ્યવહારો અથવા સરખામણી થઈ શકે એવી કંપનીઓ/ધંધાઓના વેપારી મૂલ્યો આધારિત બજારના બહુવિધનો ઉપયોગ કરી મૂલ્યાંકન કર્યું હોવાથી તે ધંધામાં કેટલો રોકડ પ્રવાહ પેદા થશે તેના ભવિષ્યના વલણમાં થનારા શક્ય ફેરફારો પ્રતિબિંબિત ન પણ કરે.

**૨. આવકનો અભિગમ :** આવકનો અભિગમ ભવિષ્યના રોકડ પ્રવાહનું વર્તમાન મૂલ્ય પ્રતિબિંબિત કરે છે. આ અભિગમ હેઠળ, ધંધાનું મૂલ્યાંકન કરવા વટાવગત (discounted) રોકડ પ્રવાહ (DCF) કાર્યપદ્ધતિનો ઉપયોગ કરવામાં આવે છે. આ કાર્યપદ્ધતિ એવી ભૂમિકા (premise) ઉપર કામ કરે છે કે ધંધાનું મૂલ્ય ભવિષ્યની રોકડ આવકજાવકના પ્રવાહોના સ્વરૂપે બંધબેસતા વટાવના દર દ્વારા વર્તમાન સમય સુધીના વટાવે માપી શકાય છે. આ પદ્ધતિ, એકમ કાર્યરત રહેશે એવા અનુમાનથી વર્તમાન મૂલ્ય નક્કી કરવા માટે ઉપયોગમાં લેવાય છે. DCF ટેકનિક નાણાંનું સામાયિક મૂલ્ય ગણતરીમાં લે છે.

પેઢીનું મૂલ્ય, પેઢીની મુક્ત રોકડ આવકજાવક (FCFF) અંદાજિત કરી અને તેની મૂડીની પડતરની પ્રમાણભાર સરેરાશથી (WACC) વટાવે ગણી, ગણવામાં આવે છે. FCFF અગાઉથી અનુમાન કરી પેઢી પાસે ઉપલબ્ધ થનારી મુક્ત રોકડ આવકજાવક, અંદાજવામાં આવે છે. (જે કંપનીની ભવિષ્યની સંભવિત કમાણીના આધારે તારવવામાં આવે છે.)

**૩. પડતર અભિગમ:** પડતર અભિગમમાં ધંધાની વાસ્તવિક અસ્કયામતો બદલવાની પડતર અનિવાર્યપણે અંદાજવામાં આવે છે. બદલવાની પડતર જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેની વિવિધ અસ્કયામતોનું બજાર મૂલ્ય અથવા તેના જેવી જ માળખાકીય સુવિધાઓ ઊભી કરવા માટેનો ખર્ચ ધ્યાનમાં લે છે.

#### નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી (inputs) :

લિસ્ટેડ એકમો (Entities)ના અસમાયોજિત (unadjusted) ક્વોટેડ ભાવને ઉચ્ચતમ અગ્રીમતા અને આવક અભિગમમાં ઉપયોગમાં લીધેલી ભવિષ્યની રોકડ આવકજાવક જેવી બજાર સાથે નહિ સંકળાયેલી બાબતોને નિમ્નતમ અગ્રીમતા આપવામાં આવે છે.

#### નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી અને વાજબી મૂલ્યની માપણીનો આંતર-સંબંધ :

જો વાજબી મૂલ્ય નક્કી કરવામાં ઉપયોગમાં લેવાયેલી નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતીમાં જો ફેરફાર થયો હોય તો અંદાજિત વાજબી મૂલ્ય વધશે (ઘટશે).

કંપનીની અસ્કયામતો અને રોકાણની વિવિધતા સાથે જ અલગ જોખમ/વળતરવાળી રેખાકૃતિઓ (Profiles)ને ધ્યાનમાં રાખી ઘટકો (Parts) અભિગમનો સરવાળો મૂલ્યાંકન માટે અપનાવવામાં આવ્યો છે. આ પદ્ધતિમાં દરેક વિશિષ્ટ ધંધા/અસ્કયામત/રોકાણનું મૂલ્ય જુદું જુદું કરવામાં આવ્યું છે અને કંપની માટે કુલ મૂલ્યનો અંદાજ, ધંધા/અસ્કયામતો/રોકાણોના સરવાળા તરીકે રજૂ કર્યો છે.

**ગુજરાત ગાર્ડીયન લિમિટેડ :**

વાજબી મૂલ્ય, સાહસના મૂલ્ય અને વ્યાજ, ઘસારો અને ક્ષીણતા અને કર પહેલાની કમાણી (EBIDTA)ના ગુણોત્તરને ઉદ્યોગની સરેરાશ સાથે સમાયોજિત (Adjust) કરી નક્કી કર્યું છે. ઉદ્યોગની સરેરાશ સરખી (Peer) કંપનીઓનો ઉપયોગ કરી ગણવામાં આવી છે. વધુમાં ગુજરાત ગાર્ડીયન લિમિટેડના અદ્યતન મૂલ્યાંકનના અભાવે, વાજબી મૂલ્ય ૩૧મી ડિસેમ્બર, ૨૦૨૨ના મૂલ્યાંકન અહેવાલને આધારે નિશ્ચિત કરવામાં આવ્યું છે. એક વાર અદ્યતન અહેવાલ ઉપલબ્ધ થયે હવે પછીના સમયગાળાઓમાં ઉચિત ફેરફારો કરવામાં આવશે.

**ગુજરાત ઈન્ડસ્ટ્રીયલ એન્ડ ટેકનીકલ કન્સલ્ટન્સી ઓર્ગેનાઇઝેશન લિમિટેડ (જીટકો) અને ગુજરાત ઈન્ફોર્મેટીક્સ લિમિટેડ :**

પૂરતી માહિતીના અભાવે, વાજબી મૂલ્ય માટે કંપનીએ દરેક અહેવાલની તારીખના રોજના નાણાકીય પત્રકોમાં પ્રતિબિંબિત ચોખ્ખા મૂલ્યનો ઉપયોગ કરી નક્કી કર્યું છે. વહીવટના દષ્ટિકોણમાં આ રીતે નક્કી કરેલું મૂલ્ય વાજબી મૂલ્યો પ્રતિબિંબિત કરે છે.

વધુમાં, જીટકો અને ગુજરાત ઈન્ફોર્મેટીક્સ લિમિટેડના ઓડિટ થયેલા નાણાકીય પત્રકોના અભાવે અનુક્રમે ૩૧મી માર્ચ, ૨૦૨૩ અને ૩૧મી માર્ચ, ૨૦૨૨ના રોજ પૂરા થતાં વર્ષના ઓડિટ થયા વગરના નાણાકીય પત્રકોના આધારે વાજબી મૂલ્ય નક્કી કરવામાં આવ્યું છે. એકવાર ઓડિટેડ નાણાકીય પત્રકો ઉપલબ્ધ થયે હવે પછીના સમયગાળાઓમાં ઉચિત ફેરફારો કરવામાં આવશે.

**૨) સ્તર-૧ અને ૨ વચ્ચે તબદીલી :**

અહેવાલના સમયગાળા દરમિયાન સ્તર-૧ અને સ્તર-૨ વચ્ચે કોઈ તબદીલી થઈ નથી.

**૩) સ્તર-૩ વાજબી મૂલ્યો :**

અનકવોટેડ ઈક્વિટી સાધનોના મૂલ્યોમાં ૩૧મી માર્ચ, ૨૦૨૩ અને ૩૧મી માર્ચ, ૨૦૨૨ના સમયગાળામાં થયેલી હેરફેર નીચે મુજબ છે :

વિગત	રકમ
<b>૧લી એપ્રિલ, ૨૦૨૧ના રોજ</b>	૧૦,૧૮૫.૩૧
સંપાદન/(નિકાલ)	-
અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	૨,૦૪૧.૧૯
નફા અથવા નુકસાનના પત્રકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	-
<b>૩૧મી માર્ચ, ૨૦૨૨ના રોજ</b>	૧૨,૨૨૬.૫૦
સંપાદન / (નિકાલ)	-
અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	૩,૯૨૩.૮૬
નફા અથવા નુકસાનના પત્રકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	-
<b>૩૧મી માર્ચ, ૨૦૨૩ ના રોજ</b>	૧૬,૧૫૦.૩૬

(₹ લાખમાં)

**સંવેદનશીલતા વિશ્લેષણ - અનકવોટેડ ઈક્વિટી સાધનોમાં રોકાણો :**

અહેવાલના સમયગાળાને અંતે, પૂરતી માહિતીના અભાવે અને રોકાણના પ્રકારના કારણે, વહીવટનો દષ્ટિકોણ એવો છે કે અંતર્ગત અનુમાનોના ફેરફારોથી વાજબી મૂલ્યોની સંવેદનશીલતા નક્કી કરવાનું અવ્યવહારુ છે.

**સી.નાણાકીય જોખમ વહીવટ**

કંપનીને નાણાકીય સાધનોમાંથી ઊભા થતાં નીચેના જોખમોનું અપાવરણ (exposure) છે :

- ઉધાર આપવાનું જોખમ;
- તરલતાનું જોખમ; અને
- બજારનું જોખમ

**જોખમ વહીવટ માળખું :**

કંપની પાસે સારી રીતે વ્યાખ્યાયિત કરેલું જોખમ વહીવટ માળખું છે. કંપનીના નિયામક મંડળે જોખમ વહીવટ નીતિ અપનાવી છે. કંપનીએ જોખમ વહીવટ સમિતિ પણ ઊભી કરી છે.

કંપનીની રેખાકૃતિ જોતાં એટલે કે ખાણકામ અને ઊર્જા ઉત્પાદન અંગેની કામગીરી, કંપની પાસે વિવિધ કાર્યકારી જોખમોને અનુલક્ષીને અંતર્ગત જોખમ વહીવટ પ્રથાઓ છે. કંપની પાસે વિવિધ ખાણકામોના કાર્યોમાં કાર્યપ્રણાલી ઘટાડવા અને વિવિધ કાર્યોમાંથી જોખમ નિવારવા સ્થાપિત ધોરણો મુજબની કાર્ય પ્રક્રિયા છે. કંપનીને બહારના કોઈ દેવા નથી. આથી કંપનીની નાણાકીય સ્થિતિને અસર કરે તેવા કોઈ નાણાકીય જોખમ નથી. કંપની મહદઅંશે કુદરતી સંપત્તિમાં વ્યવહાર કરે છે. આથી સરકારની નીતિ કંપનીની કામગીરીની વ્યૂહરચના ઉપર અસર પાડી શકે. કંપનીની જોખમ વહીવટની નીતિ નીચેના પરિમાણોની આસપાસ ધૂમે છે :

૧. જોખમની ઓળખ અને અસરની આકારણી
૨. જોખમની મૂલવણી
૩. જોખમનો અહેવાલ આપવો અને પ્રક્ટીકરણ
૪. જોખમ ઘટાડવું.

**(૧) ઉધાર આપવાનું જોખમ**

જો ગ્રાહક અથવા નાણાકીય સાધનની સામાવાળી પાર્ટી (counter party) કરારજન્ય જવાબદારીઓ અદા કરવામાં નિષ્ફળ જાય તો કંપનીને ઉધાર આપવાના જોખમથી નાણાકીય નુકસાન થવાનું જોખમ છે અને મુખ્યત્વે ગ્રાહકો પાસેથી કંપનીના લેણામાંથી ઊભું થાય છે.

**અન્ય નાણાકીય અસ્કયામતો :**

કંપની પોતાની રોકડ અને રોકડ સમકક્ષ અને બેંક થાપણો સારી પ્રતિષ્ઠા, સારી ભૂતકાળની સિદ્ધિઓ અને ઊંચું ગુણવત્તાસભર ક્રેડિટ રેટિંગ ધરાવતી બેંકો પાસે નિભાવે છે અને તેની ઉધાર લેવાની ચોચતાની સતત સમીક્ષા કરે છે.

## વેપારી અને અન્ય લેણાં

કંપનીના વેપારી લેણાં સામાન્યપણે તારણ વગરના છે, સિવાય કે લિન્ડાઈટના વેચાણ સામે જેટલા અંશે અગાઉથી નાણા મળ્યા હોય. ઉદાર આપવાના જોખમનું ગ્રાહકોને કંપની ધંધાના સામાન્ય સંજોગોમાં જે શરતોએ ઉદાર આપે છે તે ઉદાર આપવાની મંજૂરીઓ અને ગ્રાહકોની ઉદારક્ષમતાની નિયતકાલીન દેખરેખ દ્વારા સંચાલન કરે છે. કંપની તેના ગ્રાહકોની નાણાકીય પરિસ્થિતિનું અને ધંધાના સામાન્ય સંજોગોમાં જે શરતોએ તેના ગ્રાહકોને ઉદાર આપવામાં આવે છે તેમની ઉદારક્ષમતાનું મૂલ્યાંકન કરવાનું ચાલુ રાખ્યા કરી નિયંત્રણ કરે છે. જે તે અહેવાલની તારીખે વેપારી લેણાંનો નોંધપાત્ર હિસ્સો રાજ્ય સરકારના જાહેર ક્ષેત્રના સાહસોનો બનેલો છે. વહીવટને તેને માટે ઉદાર આપવાનું કોઈ જોખમ અપેક્ષિત નથી. હિસાબી લેણાંની અપેક્ષિત મળવા પાત્રતાના આધારે જેટલા અંશે અને જ્યારે જરૂરી જણાય ત્યારે વેપારી લેણાંની નિર્ભળતા નુકસાન માટે જોગવાઈ કરવામાં આવે છે.

## અપેક્ષિત ઉદાર નુકસાનની જોગવાઈમાં હેરફેર

(₹ લાખમાં)

વિગત	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
વર્ષની શરૂઆત બાકી	૯૭.૨૭	૯૭.૨૭
જોગવાઈમાં હેરફેર	૨૯.૮૧	-
આખરની બાકી	૧૨૭.૦૮	૯૭.૨૭

## વેપારી અને અન્ય લેણાંના ભૌગોલિક ક્ષેત્ર (region) પ્રમાણે ઉદાર માટે મહત્તમ જોખમનું અપાવરણ (exposure) નીચે મુજબ હતું :

(₹ લાખમાં)

વિગત	ધારણ કરેલ રકમ	
	31મી માર્ચ 2023	31મી માર્ચ 2022
ભારત	૧૮,૮૯૭.૯૮	૨૦,૪૯૧.૯૭
અન્ય ક્ષેત્રો	-	-
કુલ	૧૮,૮૯૭.૯૮	૨૦,૪૯૧.૯૭

વહીવટ માને છે કે ઐતિહાસિક ચૂકવણાના વર્તન (behaviour) અને ગ્રાહકના ઉદાર જોખમના વ્યાપક વિશ્લેષણ અંતર્ગત ગ્રાહકના કેડિટ રેટીંગના આધારે, જો ઉપલબ્ધ હોય તો, તેના સહિત ભૂતકાળના લેણાં 30 દિવસથી વધુ બાકી છે પણ તે પૂરેપૂરા વસૂલાતપાત્ર છે તે રકમોમાં નિર્ભળતા નુકસાન નથી.

વહીવટ અંદાજે છે કે વેપારી અને અન્ય લેણાં ભૂતકાળમાં બાકી રહ્યા હોય અથવા નિર્ભળતા નુકસાન થયું હોય એવા કોઈ બનાવો બન્યા નથી.

## (૨) તરલતાનું જોખમ :

તરલતાનું જોખમ એ એવું જોખમ છે કે જે કંપનીને તેની નાણાકીય જવાબદારીઓ કે જે રોકડ અથવા બીજી નાણાકીય અસ્કયામત આપી ચૂકતે કરવી પડે તેની સાથે સંકળાયેલ ફરજ અદા કરવામાં મુશ્કેલીનો સામનો કરવો પડે. તરલતાનું નિયંત્રણ કરવામાં કંપનીનો અભિગમ એવો છે કે, જ્યાં સુધી શક્ય હોય ત્યાં સુધી, સામાન્ય અને દબાણ હેઠળની બંને પરિસ્થિતિઓમાં, તેની પાસે, અસ્વીકાર્ય નુકસાન નહિ કરી અથવા કંપનીની પ્રતિષ્ઠાને હાનિ થવાનું જોખમ ઊભું કર્યા વિના, તેની જવાબદારીઓ ચૂકવવાપાત્ર થાય તે અદા કરવા તેની પાસે પૂરતી તરલતા હોય તેની ખાતરી કરવી.

## તરલતાના જોખમ માટે અપાવરણ (exposure):

અહેવાલની તારીખે કરારજન્ય પાકતી મુદતે બાકી રહેલી નાણાકીય જવાબદારીઓ નીચે મુજબ છે. આ રકમો કુલ અને વળતર બાદ કર્યા વગરની અને તેમાં અંદાજિત વ્યાજના ચૂકવણા સમાવિષ્ટ છે અને ચોખ્ખા કરારો (netting agreements), જો કોઈ હોય તો. ની અસર બાકાત રાખી છે.

(₹ લાખમાં)

31મી માર્ચ, 2023ના રોજ	કરારજન્ય રોકડ આપક જાવક			
	ધારણ કરેલ રકમ	કુલ	૧૨ માસથી ઓછી	૧૨ માસથી વધુ
બિન-તારવેલી (Non-Derivative) નાણાકીય જવાબદારીઓ				
બિન-ચાલુ નાણાકીય જવાબદારીઓ	૩૪૩.૪૫	૩૪૩.૪૫	-	૩૪૩.૪૫
ચાલુ નાણાકીય જવાબદારીઓ	૧૬,૫૩૭.૧૧	૧૬,૫૩૭.૧૧	૧૬,૫૩૭.૧૧	-
વેપારી ચૂકવણા	૨૦,૩૨૮.૭૯	૨૦,૩૨૮.૭૯	૨૦,૩૨૮.૭૯	-
કુલ	૩૭,૨૦૯.૩૫	૩૭,૨૦૯.૩૫	૩૬,૮૬૫.૯૦	૩૪૩.૪૫

(₹ લાખમાં)

31મી માર્ચ, 2022ના રોજ	કરારજન્ય રોકડ આપક જાવક			
	ધારણ કરેલ રકમ	કુલ	૧૨ માસથી ઓછી	૧૨ માસથી વધુ
બિન-તારવેલી (Non-Derivative) નાણાકીય જવાબદારીઓ				
બિન-ચાલુ નાણાકીય જવાબદારીઓ	૧૯૪.૭૯	૧૯૪.૭૯	-	૧૯૪.૭૯
ચાલુ નાણાકીય જવાબદારીઓ	૧૫,૬૫૬.૩૬	૧૫,૬૫૬.૩૬	૧૫,૬૫૬.૩૬	-
વેપારી ચૂકવણા	૨૦,૮૯૧.૦૬	૨૦,૮૯૧.૦૬	૨૦,૮૯૧.૦૬	-
કુલ	૩૬,૭૪૨.૨૧	૩૬,૭૪૨.૨૧	૩૬,૫૪૭.૪૨	૧૯૪.૭૯

**(૩) બજારનું જોખમ :**

બજારનું જોખમ બજારના ભાવોમાં ફેરફારોનું જોખમ છે – જેવા કે વિદેશી વિનિમય દરો, વ્યાજના દરો અને ઇક્વિટીના ભાવો – કે જે કંપનીની આવક અથવા તેણે ધરાવેલા નાણાકીય સાધનોના મૂલ્યને અસર કરશે.

**ચલણનું જોખમ**

કંપનીનું વહેવાર ચલણ ભારતીય રૂપિયા છે.

કંપની ડેરિવેટિવ (Derivative) નાણાકીય સાધનોનો ઉપયોગ વેપાર અથવા સહકારીય હેતુઓ માટે કરતી નથી. કંપની વિદેશી ચલણના વ્યવહારમાં જોડાયેલી નથી એટલે તેને ચલણનું જોખમ રહેતું નથી.

**વ્યાજના દરનું જોખમ :**

વ્યાજના દરનું જોખમ ક્યાં તો વ્યાજના દરના વાજબી મૂલ્યનું જોખમ અથવા રોકડ આવકજાવકના વ્યાજના દરનું જોખમ હોઈ શકે. વ્યાજના દરના વાજબી મૂલ્યના જોખમમાં, વ્યાજના દરોમાં વધઘટના કારણે, નિશ્ચિત વ્યાજના દર ધરાવતા રોકાણોના વાજબી મૂલ્યોમાં ફેરફાર થવાનું જોખમ રહેતું છે. રોકડ આવકજાવકના વ્યાજના દરનું જોખમ એ વ્યાજના દરમાં થતી વધઘટને કારણે અસ્થાયી (floating) વ્યાજનો દર ધરાવતા રોકાણોની ભવિષ્યની રોકડ આવકજાવકમાં વધઘટનું થતું જોખમ છે. કંપનીને કોઈલેવાના બાકી (undrawn) અથવા ચૂકવવાના બાકી ઉછીના નાણા નથી અને તેથી કોઈવ્યાજના દરનું જોખમ ધરાવતી નથી.

**ભાવનું જોખમ :**

કંપનીને કંપનીએ ધારણ કરેલ રોકાણોમાથી ઇક્વિટી જામીનગીરીઓના ભાવનું જોખમ પણ રહેતું છે અને સરવૈયામાં તે અન્ય સમાવેશક આવક (FVTOCI) દ્વારા વાજબી મૂલ્યે વર્ગીકૃત કર્યા છે. કેટલાક ઇક્વિટી રોકાણોનો જાહેરમાં વેપાર થાય છે અને તે નેશનલ સ્ટોક એક્ષચેન્જ (NSE) નીફ્ટી ૫૦ ઇન્ડેક્સમાં સમાવિષ્ટ છે.

**સંવેદનશીલતા:**

નીચેનું કોષ્ટક કંપનીની સમયગાળામાં ઇક્વિટી અને અન્ય સમાવેશક આવક ઉપર સૂચકાંકમાં થતી વધઘટની અસરોનો સારાંશ દર્શાવે છે. આ વિશ્લેષણ પણ એવા અનુમાન ઉપર આધારિત છે કે બધા ચલ (variables) યથાવત રહીને સૂચકાંકમાં ૨૦% નો વધારો અથવા ૨૦%નો ઘટાડો થયો હતો અને કંપનીના ક્વોટેડ ઇક્વિટી સાધનો સૂચકાંકની જેમ જ ગતિમાન થયા હતા. રોકાણો તરીકે ધારણ કરેલા ઇક્વિટી શેરોના ક્વોટેડ ભાવોમાં ૩૧મી માર્ચ, ૨૦૨૩ના રોજ થયેલી ખરેખર વધઘટ (movement)ની સરેરાશને ધ્યાનમાં રાખી % (ટકાવારી) નક્કી કરવામાં આવી છે.

(₹ લાખમાં)	
વિગત	અન્ય સમાવેશક આવક ઉપર અસર
NSE નીફ્ટી ૫૦- ૨૦ % વધારો	૬,૧૭૫.૧૬
NSE નીફ્ટી ૫૦-૨૦% ઘટાડો	(૬,૧૭૫.૧૬)

**૨.૪૬ મૂડી સંચાલન**

કંપનીના મૂડીનું સંચાલન કરવાના હેતુઓ છે :

–એકમ કાર્યરત રહેવાનું ચાલુ રહે તેની ક્ષમતાનું રક્ષણ કરવું, જેથી શેરહોલ્ડરો માટે વળતર અને અન્ય હિસ્સેદારો માટે લાભો પૂરા પાડવાનું તેઓ ચાલુ રાખી શકે, અને

–મૂડીની પડતર ઘટાડવા માટે મૂડીનું આદર્શ માળખું જાળવી શકે.

કંપની ‘સમાયોજિત ચોખ્ખું દેવું’ અને ‘સમાયોજિત ઇક્વિટી’ના ગુણોત્તરનો ઉપયોગ કરી મૂડીનું નિયંત્રણ કરે છે. આ હેતુ માટે સમાયોજિત ચોખ્ખું દેવુંની વ્યાખ્યા કરી છે, કુલ બિન-ચાલુ જવાબદારીઓ બાદ રોકડ અને બેંક સિલકો. સમાયોજિત ઇક્વિટીમાં ઇક્વિટીના બધા ઘટકો સમાવિષ્ટ છે.

કંપનીનો ૩૧મી માર્ચ, ૨૦૨૩ અને ૩૧મી માર્ચ, ૨૦૨૨ના રોજ સમાયોજિત ચોખ્ખું દેવું અને ઇક્વિટીનો ગુણોત્તર નીચે મુજબ હતો :

(₹ લાખમાં)		
વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
કુલ બિન-ચાલુ જવાબદારીઓ	૬૨,૮૭૭.૨૦	૬૩,૭૬૮.૨૬
બાદ : રોકડ અને બેંક સિલકો	૭,૫૬૨.૧૮	૬,૬૧૬.૧૩
<b>સમાયોજિત ચોખ્ખું દેવું</b>	<b>૫૫,૩૧૫.૦૨</b>	<b>૫૭,૧૫૨.૧૩</b>
<b>કુલ ઇક્વિટી</b>	<b>૫,૭૫,૮૪૧.૧૮</b>	<b>૪,૭૮,૫૮૮.૦૩</b>
સમાયોજિત ચોખ્ખું દેવું અને સમાયોજિત ઇક્વિટીનો ગુણોત્તર*	૦.૧૦	૦.૧૨

\* અહીં દર્શાવેલ દેવા મૂડીનો ગુણોત્તર પરિશિષ્ટ ૩ હેઠળની વૈધાનિક પ્રક્ટીકરણની જરૂરિયાત મુજબ નોંધ ૨.૪૮માં દર્શાવેલ દેવા મૂડીના ગુણોત્તરથી અલગ પડે છે.

**૨.૪૭** નજીક લાખ રૂપિયામાં પૂર્ણાંકિત કરવા (round off) અને / અથવા ચાલુ વર્ષના આંકડાઓ સાથે સરખામણી થઈ શકે તે માટે ગઈ સાલના આંકડાઓ, જ્યાં જરૂરી જણાય ત્યાં પુનઃજૂથ/પુનઃગોઠવેલ/પુનઃવર્ગીકૃત/પુનઃદર્શિત કરેલ અને સુધારેલ છે.

**૨.૪૮ અગાઉના સમયની બાબતો, ભૂલો અને હિસાબી નીતિવિષયક સિધ્ધાંતો અને હિસાબી અંદાજોમાં ફેરફારો**

(એ) કંપનીએ ચાલુ સમયગાળામાં શોધી કાઢેલી અગાઉના સમયની મહત્વની ભૂલો જે સમયગાળાને લગતી હોય તેની તુલનાત્મક રકમો પુનઃદર્શાવી પશ્ચાત્કર્તી હિસાબમાં લીધી છે. કેટલાક સમયગાળા રજૂ કરેલ તુલનાત્મક સમયગાળા પહેલાના હતા તેથી તેની અસર રજૂ કરેલા તુલનાત્મક સમયગાળાના શરૂઆતના સરવૈયામાં ધ્યાનમાં લીધી છે.

ઉપર દર્શાવેલ બાબતો માટે નીચે દર્શાવેલ તુલનાત્મક નાણાકીય પરિણામો પુનઃ દર્શાવવાને કારણે નીચેની નાણાકીય બાબતોમાં અસર થઈ છે :

(₹ લાખમાં)

નાણાકીય પત્રકોની અસરકૃત લાઇન (Line) બાબત (સરવૈયું)	૩૧મી માર્ચ ૨૦૨૨ના રોજ				૧લી એપ્રિલ ૨૦૨૧ના રોજ			
	અગાઉ રજૂ કરેલ રકમ	સુધારેલ રકમ	પુનઃવર્ગીકૃત કરેલ રકમ	પુનઃદર્શાવેલ રકમ	અગાઉ રજૂ કરેલ રકમ	સુધારેલ રકમ	પુનઃવર્ગીકૃત કરેલ રકમ	પુનઃદર્શાવેલ રકમ
<b>અસ્કયામતો</b>								
<b>બિન-ચાલુ અસ્કયામતો</b>								
સ્થાવર મિલકત ચંત્રો અને ઉપકરણો	૧,૦૮,૨૦૧.૪૮	-	(૮૧૫.૪૧)	૧,૦૮,૨૮૬.૦૮	૧,૧૫,૦૮૦.૮૭	-	(૧,૦૦૬.૧૦)	૧,૧૪,૦૮૪.૭૭
વપરાશનો હક્ક ધરાવતી અસ્કયામત		-	૮૧૫.૪૧	૮૧૫.૪૧		-	૧,૦૦૬.૧૦	૧,૦૦૬.૧૦
નાણાકીય અસ્કયામતો								
અન્ય નાણાકીય અસ્કયામતો	૧,૫૮,૨૩૨.૮૬	(૭૬.૩૬)	-	૧,૫૮,૧૫૬.૫૦				
વિલંબિત કરવેરા અસ્કયામતો (ચોખ્ખી)					૫,૪૫૬.૨૧	-	૩,૧૩૭.૮૩	૮,૫૯૪.૦૪
અન્ય બિન-ચાલુ અસ્કયામતો	૫૧,૪૭૦.૮૭	(૧૧૬.૪૨)	(૧,૭૨૮.૪૮)	૪૮,૬૨૬.૯૮	૪૮,૦૪૬.૬૩	-	(૩,૧૩૭.૮૩)	૪૪,૯૦૮.૮૦
<b>ચાલુ અસ્કયામતો</b>								
નાણાકીય અસ્કયામતો								
અન્ય નાણાકીય અસ્કયામતો	૧,૧૩,૩૩૮.૭૫	(૫.૬૫)	-	૧,૧૩,૩૩૪.૧૦				
અન્ય ચાલુ અસ્કયામતો	૧૫,૦૬૮.૪૧	(૨૫.૩૮)	(૧,૪૭૮.૮૬)	૧૩,૫૬૩.૧૬				
<b>જવાબદારીઓ</b>								
<b>બિન-ચાલુ જવાબદારીઓ</b>								
જોગવાઈઓ	૫૮,૮૮૪.૦૮	(૫,૬૭૪.૩૬)	૩,૮૦૩.૮૪	૫૭,૧૨૩.૫૬	૪૮,૧૪૮.૮૦	(૧,૩૮૧.૭૮)	૩,૮૩૧.૩૭	૫૧,૬૮૮.૪૮
ચોખ્ખી કર્મચારી લાભ જોગવાઈઓ	૩,૮૦૩.૮૪	-	(૩,૮૦૩.૮૪)	-	૩,૮૩૧.૩૭	-	(૩,૮૩૧.૩૭)	-
વિલંબિત કરવેરા જવાબદારીઓ (ચોખ્ખી)	૮,૧૨૭.૧૮	-	(૩,૨૦૮.૩૪)	૪,૯૧૮.૮૪				
<b>ચાલુ જવાબદારીઓ</b>								
નાણાકીય જવાબદારીઓ								
વેપારી ચૂકવણી	૨૦,૮૨૫.૦૧	(૩૩.૮૫)	-	૨૦,૮૮૧.૦૬				
ચોખ્ખી કર્મચારી લાભ જોગવાઈઓ	૧,૩૫૮.૮૩	-	(૧,૩૫૮.૮૩)	-	૧,૨૫૮.૩૪	-	(૧,૨૫૮.૩૪)	-
જોગવાઈઓ	-	-	૧,૧૮૨.૮૩	૧,૧૮૨.૮૩	-	-	૧,૦૮૮.૨૩	૧,૦૮૮.૨૩
અન્ય ચાલુ અસ્કયામતો જવાબદારીઓ	૪,૨૭૭.૧૮	-	૧૬૬.૧૦	૪,૪૪૩.૨૮	૫,૩૮૨.૭૫	-	૧૬૦.૧૧	૫,૫૪૨.૮૬
<b>અન્ય ઇકિવટી</b>								
<b>જાળવી રાખેલ કમાણી</b>	૧,૪૮,૯૬૪.૨૮	૫,૪૮૪.૫૦	-	૧,૫૪,૪૪૮.૭૮	૧,૦૮,૪૨૧.૪૭	૧,૩૮૧.૭૮	-	૧,૦૯,૮૧૩.૨૫
અગાઉના સમયગાળાની ભૂલો		૧,૩૮૧.૭૮						
અન્ય આવકની વધુ નોંધણી		(૩૨.૮૩)						
નાણાકીય ખર્ચની ઓછી નોંધણી		(૧૧૬.૪૨)						
અન્ય ખર્ચની વધુ નોંધણી		૪,૨૪૨.૦૭						

(₹ લાખમાં)

નાણાકીય પત્રકોની અસરકૃત લાઇન (Line) બાબત (નફા અને નુકસાનનું પત્રક)	2021-22			
	અગાઉ રજૂ કરેલ રકમ	સુધારાની રકમ	પુનઃવર્ગીકૃત રકમ*	પુનઃદર્શાવેલ રકમ
<b>આવક</b>				
નાણાકીય આવક	૧૨,૫૮૩.૩૮	-	(૧૨,૫૮૩.૩૮)	-
અન્ય આવક	૨,૮૫૭.૩૬	(૩૨.૮૩)	૧૨,૫૮૩.૩૮	૧૫,૫૧૭.૮૨
<b>ખર્ચ</b>				
નાણાકીય ખર્ચ	૨૧૩.૩૦	૧૧૬.૪૨	-	૩૨૯.૭૨
અન્ય ખર્ચ	૧,૮૧૧,૨૪૮.૭૬	(૪,૨૪૨.૦૭)	-	૧,૮૭,૦૦૭.૬૯
<b>કરવેરા ખર્ચ</b>				
વિલંબિત ખર્ચ	૧૨,૮૮૪.૨૨	-	(૭૦.૫૧)	૧૨,૮૧૩.૭૧
અગાઉના વર્ષોની ઓછી / (વતી) જોગવાઈ	૬૦૫.૪૫	-	૭૦.૫૧	૬૭૫.૯૬
<b>વર્ષનો નફો</b>	૪૦,૪૨૮.૩૬	૪,૦૮૨.૭૨	-	૪૪,૫૧૧.૦૮

\* પુનઃ વર્ગીકરણ કંપની ધારા, ૨૦૧૩ના પરિશિષ્ટ-૩ની પૂર્તતા કરવા અને વધુ સારી રજૂઆત કરવા કર્યું છે.



શેર દીઠ કમાણી ઉપર અસર	૨૦૨૧-૨૨		
	અગાઉ રજૂ કરેલ રકમ	સુધારાની રકમ	પુનઃદર્શાવેલ રકમ
<b>સમયગાળાના નફા માટે ઇકિવટી શેર દીઠ કમાણી (ઇપીએસ) (દાર્શનિક મૂલ્ય ₹૨)</b>			
મૂળ (₹માં)	૧૨.૭૧	૧.૨૮	૧૪.૦૦
ફેરફાર બાદ (₹માં)	૧૨.૭૧	૧.૨૮	૧૪.૦૦

### ૨.૪૮ (બી) વર્ષ દરમિયાન, કંપનીએ નીચે દર્શાવેલ હિસાબી નીતિઓમાં ફેરફાર કર્યા છે :

(૧)નાણાકીય વર્ષ ૨૦૨૧-૨૨ સુધી પ્રોવિડન્ટ ફંડના કર્મચારી લાભોના સંદર્ભમાં હિસાબ નીતિમાં જણાવવામાં આવ્યું હતું કે 'કંપની જીએમડીસી કર્મચારી પ્રોવિડન્ટ ફંડ ટ્રસ્ટને પ્રોવિડન્ટ ફંડ ફાળો ચૂકવે છે. કંપની દ્વારા એકવાર ફાળાની ચૂકવણી થઈ ગયા પછી વધુ ચૂકવણીની જવાબદારી રહેતી નથી.' એવું પણ જણાવવામાં આવ્યું હતું કે ' નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી તે સાકાર થાય ત્યારે નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે ' આમ કંપની, પ્રોવિડન્ટ ફંડ ફાળા ઉપરાંત નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી કરે છે. વધુમાં, વર્ષ દરમિયાન ટ્રસ્ટે કંપનીને જાણ કરી કે નાણાકીય વર્ષ ૨૦૨૨-૨૩ માટે તેના હિસાબોનું આખરીકરણ પ્રગતિમાં છે અને તે તેના તાણાવગ્રસ્ત રોકાણો પર મુદ્દલ અને વ્યાજની જોગવાઈ કરવા જઈ રહ્યું છે અને કંપનીને વિનંતી કરી છે કે તે નાણાકીય વર્ષ ૨૦૨૨-૨૩ના હિસાબોનું આખરીકરણ થવાથી ટ્રસ્ટને થયેલ અન્ય કોઈપણ નુકસાન ઉપરાંત ઉપરના નુકસાનની પરત ચૂકવણી કરે. ઉપર જણાવ્યા મુજબની વિસંગતતાને દૂર કરવા અને નાણાકીય વર્ષ ૨૦૨૨-૨૩માં તણાવયુક્ત રોકાણો પરના ટ્રસ્ટને થયેલા જ્ઞાત નુકસાનની જોગવાઈ કરવા માટેની નીતિમાં ફેરફાર કરવામાં આવ્યો છે. હિસાબી નીતિમાં ફેરફારને કારણે વર્ષ માટેનો નફો ₹ ૧,૫૮૭.૧૩ લાખથી (ગઈ સાલ ₹ શૂન્ય) ઘટ્યો છે. અને ચાલુ જવાબદારીઓના મથાળા હેઠળ જોગવાઈઓ/અન્ય ચાલુ જવાબદારીઓ તેટલી જ રકમથી વધી છે.

(૨)વીમાના દાવાઓના સંદર્ભમાં આવકની માન્યતાની હિસાબી નીતિમાં એવું ઉમેરવામાં આવ્યું છે કે તે જ્યારે પ્રાપ્ત થાય ત્યારે માન્યતા આપવામાં આવે છે, કારણકે પતાવટ કરવાના આવા દાવાની અંતિમ રકમ વિશ્વસનીય રીતે માપી શકાતી નથી. કંપની દર વર્ષ ઉપરોક્ત નીતિનું સતત પાલન કરી રહી છે. પરંતુ હિસાબી નીતિમાં આ હકીકત પ્રગટ આવી ન હતી. યોગ્ય પ્રક્ટીકરણ માટે નીતિમાં ફેરફાર કરવામાં આવ્યો છે. જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

(૩)અગાઉ કંપનીએ નાણાકીય વર્ષના ૨૦૧૯-૨૦માં લીઝના સંદર્ભમાં તેની હિસાબી નીતિમાં સુધારો કર્યો હતો. જેમાં ઈન્ડ એએસ ૧૧૬ને અપનાવવાનો અને સંક્રમણનો ઉલ્લેખ કરવામાં આવ્યો હતો. સંક્રમણ દરમિયાન ઈન્ડ એએસ ૧૧૬ અપનાવવા પર તેની હિસાબી અસરનો ઉલ્લેખ પણ તેમાં કરવામાં આવ્યો હતો. કંપનીએ ૧લી એપ્રિલ ૨૦૧૯થી જ ઈન્ડ એએસ ૧૧૬ અપનાવી લીધું હોવાથી, હિસાબી પદ્ધતિના નીતિવિષયક સિદ્ધાંતોમાં 'સંક્રમણ' નો ઉલ્લેખ બિનજરૂરી છે. તદનુસાર, લીઝ પરની નીતિ તેમાં સંક્રમણ સંબંધિત સંદર્ભને કાઢી નાખીને સુધારેલ છે. યોગ્ય પ્રક્ટીકરણ માટે, નીતિમાં ફેરફાર કરવામાં આવ્યો છે. જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

## ૨.૪૯ નાણાકીય ગુણોત્તર

વિવિધ નાણાકીય ગુણોત્તર નીચે દર્શાવવામાં આવ્યા છે:

વિગત	અંશ	છેદ	૩૧-માર્ચ-૨૩	૩૧-માર્ચ-૨૨	તક્ષાવત	જો તક્ષાવત ૨૫%થી વધતો હોય તો તેના કારણો
ઓ. ચાલુ ગુણોત્તર (વખત)	ચાલુ અસ્થ્યામતો	ચાલુ જવાબદારીઓ	૪.૦૪	૩.૮૭	૪.૩૫%	
બી. દેવા-મૂડી ગુણોત્તર (વખત)	કુલ દેવું	શેરહોલ્ડરોની દકિવટી		લાગુ પડતું નથી કારણકે કંપનને કોઈ દેવું નથી.		
સી. દેવા સેવા આરણ ગુણોત્તર (વખત)	વર્ષનો નફો+બિન-રોકડ કાર્યકારી ખર્ચ+ વ્યાજ+ અન્ય બિન-રોકડ હવાલા	વ્યાજ અને લીઝ ચૂકવણી	૪૭૩.૯૬	૧૬૩.૧૦	૧૮૦.૬૦%	ગઈ સાલની સરખામણીમાં ચાલુ સાલમાં વર્ષનો નફો વધ્યો હોવાથી ગુણોત્તરમાં વધારો થયો છે.
ડી. દકિવટી ઉપર વળતરનો ગુણોત્તર (%)	વર્ષનો નફો	શેરહોલ્ડરોની સરેરાશ દકિવટી	૨૩.૦૦%	૧૦.૦૮%	૧૨૮.૧૦%	ગઈ સાલની સરખામણીમાં ચાલુ સાલમાં વર્ષનો નફો વધ્યો હોવાથી ગુણોત્તરમાં વધારો થયો છે.
ઈ. સ્ટોક ટર્નઓવર ગુણોત્તર (વખત)	કામગીરીમાંથી આવક	સરેરાશ સ્ટોક	૩૫.૫૯	૨૯.૦૨	૨૨.૬૩%	
એફ. વેપારી લેણાં ટર્નઓવર ગુણોત્તર (વખત)	કામગીરીમાંથી આવક	સરેરાશ વેપારી લેણાં	૧૭.૭૮	૧૫.૬૦	૧૩.૯૩%	
જી. વેપારી ચૂકવણી ટર્નઓવર ગુણોત્તર (વખત)	લિમિટેડ પરિવહન અને ઓવરલોડન હટાવવાનો ખર્ચ+માઈન કલોક્કર ખર્ચ	સરેરાશ વેપારી ચૂકવણી	૫.૪૪	૫.૮૬	-૭.૦૮%	
એચ. ચોખ્ખો મૂડી ટર્નઓવર ગુણોત્તર (વખત)	કામગીરીમાંથી આવક	સરેરાશ કાર્યકારી મૂડી	૨.૫૮	૨.૮૦	-૭.૭૨%	
આઈ. ચોખ્ખા નફાનો ગુણોત્તર (%)	વર્ષનો નફો	કામગીરીમાંથી આવક	૩૪.૬૩%	૧૬.૩૦%	૧૧૨.૫૦%	ચોખ્ખા નફાનો ગુણોત્તર ખાણિકામની આવકની વધુ સારી વસૂલાતને કારણે સુધર્યો છે.
જે. રોકેલ મૂડી ઉપર વળતર (%)	વ્યાજ અને કરવેરા પહેલાની કમાણી	વાસ્તવિક (Tangible) ચોખ્ખું મૂલ્ય + વિલબિત કરવેરા જવાબદારીઓ	૩૦.૨૬%	૧૭.૩૬%	૭૪.૩૭%	ગઈ સાલની સરખામણીમાં ચાલુ સાલમાં વર્ષનો નફો વધ્યો હોવાથી ગુણોત્તરમાં વધારો થયો છે.
કે. રોકાણો પર વળતર આરઓઆઈ (ROII) (%)						
૧) થાપણો ઉપર આરઓઆઈ (નફો અને નાણાકીય સંસ્થાઓ પાસે આંતર કંપની થાપણ સહિત)	નફો અને આંતર કંપની થાપણ પર વ્યાજની આવક	સરેરાશ થાપણો (નફો, નાણાકીય સંસ્થાઓ અને આંતર કંપની થાપણ સહિત)	૫.૭૨%	૫.૫૪%	૩.૨૪%	
૨) રોકાણો ઉપર આરઓઆઈ	કિલિવડ આવક અને વાજની મૂલ્ય લાભ/ (લુકસાન)	સરેરાશ રોકાણો	-૧૮.૧૯%	૬૯.૩૯%	સરખામણી થઈ શકે તેમ નથી	રોકાણોનું બજાર મૂલ્ય ઘટ્યું છે.

૨.૫૦ કંપનીએ ૨૧મી માર્ચ, ૨૦૨૩ના રોજ ઈન્ફોર્મેશન ટેકનોલોજી (આઈટી) સીસ્ટમ(મો) પર રેન્સમવેરનો હુમલો જોયો હતો. જેવી માહિતી સુરક્ષાની આ ઘટના બની, કંપનીએ સાયબર નિષ્ણાતોની મદદથી તાત્કાલિક સુધારાત્મક પગલાં લીધા અને તેની મહત્વની આઈટી અસ્કયામતો અલગ કરી. આ ઘટનાએ કંપનીની મહત્વની આઈટી સિસ્ટમને અસર કરી નથી. કંપનીએ CERT-in (ભારતીય કોમ્પ્યુટર ઈમરજન્સી સિસ્પોન્સ ટીમ)ને પણ રેન્સમવેર હુમલા વિશે મૂળ કારણોની તપાસ કરવા અને વધુમાં ઉપચારાત્મક પગલાંનું સૂચન કરવા જાણ કરી હતી. અમારી ચકાસણી મુજબ નક્કર પ્રયાસોને કારણે આ ઘટનાને કારણે નાણાકીય ડેટા (data)નું કોઈ નુકસાન થયેલું જોવામાં આવ્યું નથી.

## ૨.૫૧ તાજેતરની ઘોષણાઓ

કંપની બાબતોના મંત્રાલયે (“એમસીએ”) કંપનીઓના (ભારતીય હિસાબી ઘોરણો) સુધારા નિયમો, ૨૦૨૩ની તા.૩૧મી માર્ચ, ૨૦૨૩ના રોજ કેટલાક ઈન્ડ એએસમાં સુધારો કરવા માટે જાહેરાત કરી છે જે ૧લી એપ્રિલ, ૨૦૨૩થી અમલમાં છે: આવા સુધારાઓનો સારાંશ નીચે મુજબ છે:

### ઈન્ડ એએસ ૧ નાણાકીય પત્રકોની રજૂઆત

એમસીએએ ઈન્ડ એએસ ૧ માં સુધારા જારી કર્યા, જે એકમોને હિસાબી નીતિની પ્રક્ટીકરણની જરૂરિયાતોને પહોંચી વળવા માટે માર્ગદર્શન પૂરું પાડે છે. સુધારાનો ઉદ્દેશ્ય ‘મહત્વની હિસાબી નીતિઓ’ દર્શાવવાની જગ્યાએ ‘મહત્વની હિસાબી નીતિની માહિતી’ બદલવું. સુધારાઓ એ પણ માર્ગદર્શન આપે છે કે ક્યા સંજોગોમાં, હિસાબી નીતિની માહિતીને મહત્વની ગણવામાં આવે તેવી શક્યતા છે અને તેથી તેનું પ્રક્ટીકરણ કરવાની જરૂર છે.

આ સુધારા ૧લી એપ્રિલ, ૨૦૨૩ થી શરૂ થતા વાર્ષિક અહેવાલના સમયગાળા માટે અસરકર્તા છે. કંપની હાલમાં સુધારાઓની જરૂરિયાતો સાથે સુસંગતતા સુનિશ્ચિત કરવા માટે તેની હિસાબી નીતિ માહિતીના પ્રક્ટીકરણની પુનઃ વિચારણા કરી રહી છે.

### ઈન્ડ એએસ ૮ હિસાબી નીતિઓ, હિસાબી અંદાજમાં ફેરફારો અને ભૂલો

ઈન્ડ એએસ ૮માં સુધારો, જેમાં હિસાબી અંદાજોની વ્યાખ્યા ઉમેરવામાં આવી છે, તે સ્પષ્ટ કરે છે કે માહિતી (input)માં ફેરફારની અસરો અથવા માપન તકનીક એ હિસાબી અંદાજમાં ફેરફાર છે, સિવાય કે તે અગાઉના સમયગાળાની ભૂલોની સુધારણાના પરિણામે હોય. આ સુધારાઓ સ્પષ્ટ કરે છે કે કેવી રીતે એકમો (entities) હિસાબી અંદાજમાં ફેરફારો, હિસાબી નીતિમાં ફેરફારો અને અગાઉના સમયગાળાની ભૂલોમાં તફાવત કરે છે. આ તફાવત મહત્વપૂર્ણ છે, કારણ કે હિસાબી અંદાજમાં ફેરફાર ભવિષ્યની અસરથી ભવિષ્યના વ્યવહારો અને અન્ય ભવિષ્યની ઘટનાઓને લાગુ પાડવામાં આવે છે, પરંતુ હિસાબી નીતિઓમાં ફેરફારો સામાન્ય રીતે ભૂતકાળના વ્યવહારો અને ભૂતકાળની ઘટનાઓ તેમજ વર્તમાન સમયગાળામાં પશ્ચાદ્ધર્તી અસરથી લાગુ પાડવામાં આવે છે.

સુધારાઓ ૧લી એપ્રિલ, ૨૦૨૩ના રોજ અથવા તે પછી શરૂ થતા વાર્ષિક અહેવાલના સમયગાળા માટે અસરકર્તા છે. સુધારા કંપનીના નાણાકીય પત્રકો પર મહત્વની અસર પાડે તે અપેક્ષિત નથી.

### ઈન્ડ એએસ ૧૨ આવકવેરો

ઈન્ડ એએસ ૧૨માં સુધારા માટે, એકમોને એવા વ્યવહારો પર પ્રારંભિક માન્યતા પર, વિલંબિત કરને માન્યતા આપવાની જરૂર છે જે કરપાત્ર અને કપાતપાત્ર કામચલાઉ તફાવતો સમાન રકમોથી ઊભા કરે છે. તેઓ સામાન્ય રીતે ભાડાપટ્ટા લેનારાઓ જેવા વ્યવહારો અને વિસ્થાપિત જવાબદારીઓ પર લાગુ થશે અને વધારાની વિલંબિત કર અસ્કયામતો અને જવાબદારીઓની માન્યતાની જરૂર પડશે.

આ સુધારો એવા વ્યવહારો પર લાગુ થવો જોઈએ કે જે પ્રસ્તૂત કરવામાં આવેલ સૌથી વહેલા તુલનાત્મક સમયગાળાની શરૂઆતમાં અથવા ત્યારબાદ થાય છે. વધુમાં, એકમોએ

- ઉપયોગના અધિકારની અસ્કયામતો અને લીઝ જવાબદારીઓ અને
- વિસ્થાપિત પુનઃસ્થાપન અને સમાન જવાબદારીઓ, અને સંબંધિત અસ્કયામતોની પડતરના ભાગરૂપે માન્ય થયેલ અનુરૂપ રકમો
- સાથે સંકળાયેલી વિલંબિત કર અસ્કયામતોને (જેનો ઉપયોગ કરી શકાય તેવી સંભાવના છે તેટલા પ્રમાણમાં) અને વિલંબિત કર જવાબદારીઓને તમામ કપાતપાત્ર અને કરપાત્ર કામચલાઉ તફાવતો માટે પ્રારંભિક તુલનાત્મક સમયગાળાની શરૂઆતમાં માન્યતા આપવી જોઈએ.

આ હવાલાઓની સંચિત અસરને જાળવી રાખેલી કમાણી અથવા ઈકિવટીના અન્ય ઘટકમાં જ્યાં યોગ્ય લાગે ત્યાં ગણતરીમાં લેવામાં આવે છે. અગાઉ ઈન્ડ એએસ ૧૨એ સરવૈયામાં લીઝ અને તેના જેવા વ્યવહારો ઉપર કરવેરાની અસરો કેવી રીતે હિસાબમાં લેવી તે સંબોધિત કર્યું ન હતું અને વિવિધ અભિગમોને સ્વીકાર્ય ગણવામાં આવ્યા હતા.

કંપની હાલમાં સુધારાની અસરનું મૂલ્યાંકન કરી રહી છે.

### અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૮૬/૬બલ્યુ૧૦૦૮૮૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૦૭૬૭૨૭

સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

### નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-૦૬૭૧૭૮૩૭

નીતિન શુક્લ  
નિયામક  
ડીન-૦૦૦૪૧૪૩૩

સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

# સ્વતંત્ર ઓડિટરોનો અહેવાલ

પ્રતિ,  
સભ્યો  
ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ

**એકત્રિત (Consolidated) નાણાકીય પત્રકો ઉપરનો અહેવાલ**

## અભિપ્રાય

અમે આ સાથેના ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (“કંપની”) અને તેના નિયંત્રિત એકમો, તેની સહયોગી સંસ્થાઓ અને સંયુક્ત નિયંત્રિત એકમો (કંપની, તેની નિયંત્રિત એકમો, તેની સહયોગી સંસ્થાઓ અને સંયુક્ત નિયંત્રિત એકમો, જે ‘ગ્રુપ’ તરીકે ઓળખાતું)ના એકત્રિત નાણાકીય પત્રકો કે જે 31મી માર્ચ, 2023ના રોજના એકત્રિત સરવૈયા અને ત્યારે પૂરા થતા વર્ષના એકત્રિત નફા અને નુકસાનનું પત્રક (અન્ય સમાવેશક આવક સહિત), એકત્રિત ઈક્વિટીમાં ફેરફારોનું પત્રક અને એકત્રિત રોકડ આવકજાવક પત્રક, હિસાબી પદ્ધતિના મહત્વના સિદ્ધાંતોનો સારાંશ અને અન્ય ખુલાસા કરતી માહિતી સહિતની એકત્રિત નાણાકીય પત્રકોની નોંધ (હવે પછી “એકત્રિત નાણાકીય પત્રકો” તરીકે ઓળખાયેલા)ના બનેલા છે તેનું ઓડિટ કર્યું છે.

અમારા મતે અને અમારી ઉત્તમ માહિતી અને અમને આપવામાં આવેલા ખુલાસા મુજબ, ઉપરોક્ત એકત્રિત નાણાકીય પત્રકો કંપની ધારા, 2013 (“ધારા”) માટે જરૂરી માહિતી, જે પ્રમાણે જરૂરી હોય તે પ્રમાણે આપે છે અને ભારતમાં સામાન્ય રીતે સ્વીકૃત થયેલા હિસાબી સિદ્ધાંતો સાથે સુસંગત રીતે 31મી માર્ચ, 2023ના રોજની ગ્રુપની એકત્રિત નાણાકીય પરિસ્થિતિ, તે તારીખે પૂરા થતા વર્ષના એકત્રિત નફા અને એકત્રિત કુલ સમાવેશક આવક, એકત્રિત ઈક્વિટીમાં ફેરફારો અને એકત્રિત રોકડ આવક જાવકનો ખરો અને વાજબી ખ્યાલ આપે છે.

## અભિપ્રાય માટેનો આધાર

અમે અમારા ઓડિટનું સંચાલન કંપની ધારા, 2013ની કલમ 143 (10)માં દર્શાવેલ ઓડિટના ધોરણો (SAs) મુજબ કર્યું હતું. એ ધોરણો હેઠળ અમારી જવાબદારીઓ અમારા અહેવાલના એકત્રિત નાણાકીય પત્રકોના ઓડિટ માટે ઓડિટરની જવાબદારીઓ વિભાગમાં વધુ વર્ણવેલ છે. ધી ઈન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઈન્ડિયાએ બહાર પાડેલ નૈતિકતાની આચારસંહિતાની સાથે કંપની ધારા, 2013 અને તેની હેઠળ બનાવેલ નિયમોની જોગવાઈઓ હેઠળ એકત્રિત નાણાકીય પત્રકોના અમારા ઓડિટ સાથે સંબંધિત નૈતિક જરૂરિયાતો પ્રમાણે અમે કંપનીથી સ્વતંત્ર છીએ અને અમે આ જરૂરિયાતો અને નૈતિકતાની આચારસંહિતા મુજબ અમારી અન્ય નૈતિક જવાબદારીઓ પરિપૂર્ણ કરી છે. અમે માનીએ છીએ કે અમે મેળવેલ ઓડિટ પુરાવભાર મૂકવા જેવી બાબત

૧. અમે એકત્રિત નાણાકીય પત્રકોની નોંધ નં.2.33.01 તરફ ધ્યાન દોરીએ છીએ જેમાં વર્ષ દરમિયાન કંપનીએ અગાઉના વર્ષોમાં હિસાબી ચોપડા મુજબ કરેલ આવકવેરાની જોગવાઈ અને આવકવેરાના ભરેલ રિટર્ન મુજબ કરપાત્ર આવક ઉપર ભરવાપાત્ર આવકવેરા વચ્ચેનો ₹૧,૬૬૩.૯૯ લાખની રકમનો તફાવત ઉઘાર્યો છે. અને તે એકત્રિત નફા અને નુકસાનના પત્રકમાં અગાઉના વર્ષોની ઓછી/વધારાની કરવેરાની જોગવાઈ તરીકે દર્શાવ્યો છે.

૨. અમે એકત્રિત નાણાકીય પત્રકોની નોંધ ૨.૨૭.01 તરફ ધ્યાન દોરીએ છીએ, જેમાં કંપનીએ માઈન કલોઝર ખર્ચ માટે એસ્કો ખાતામાં રાખવામાં આવેલી ₹૭૬,૫૯૫.૦૯ લાખની બાંધી મુદતની થાપણ પર ₹૪,૧૭૮.૭૩ લાખનું વ્યાજ મેળવ્યું હતું અને આવા વ્યાજને એકત્રિત નફા અને નુકસાનના પત્રકમાં આવક તરીકે ગણતરી કરવામાં આવ્યું

હતું. આ રીતે મળેલી વ્યાજની આવક એસ્કો ખાતાનો એક ભાગ છે જેના પર ખાણ બંધ કરવાની યોજનાની જોગવાઈઓનું પાલન ન થાય ત્યાં સુધી કંપનીનું કોઈ નિયંત્રણ હોતુ નથી.

૩. અમે એકત્રિત નાણાકીય પત્રકોની નોંધ ૨.૪૮(એ) તરફ ધ્યાન દોરીએ છીએ, જેમાં કંપનીએ ચાલુ સમયગાળા દરમિયાન મળેલી મહત્વની અગાઉના સમયગાળાની ભૂલો પશ્ચાદ્ધર્તી હિસાબમાં લઈ તુલનાત્મક રકમો જેની સાથે સંબંધિત છે, તેને પુનઃ દર્શિત કરી છે.

૪. અમે નોંધ ૨.૪૮(બી)(૧) તરફ ધ્યાન દોરીએ છીએ: નાણાકીય વર્ષ 2022-23 સુધી પ્રોવિડન્ટ ફંડના કર્મચારી લાભોના સંદર્ભમાં હિસાબી નીતિમાં જણાવવામાં આવ્યું હતું કે ‘કંપની જીએમડીસી કર્મચારી પ્રોવિડન્ટ ફંડ ટ્રસ્ટને પ્રોવિડન્ટ ફંડ ફાળો ચૂકવે છે. કંપની દ્વારા એકવાર ફાળાની ચૂકવણી થઈ ગયા પછી વધુ ચૂકવણીની જવાબદારી રહેતી નથી.’ એવું પણ જણાવવામાં આવ્યું હતું કે ‘નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી તે સાકાર થાય ત્યારે નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે’ આમ કંપની, પ્રોવિડન્ટ ફંડ ફાળા ઉપરાંત નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી કરે છે. વધુમાં, વર્ષ દરમિયાન ટ્રસ્ટે કંપનીને જાણ કરી કે નાણાકીય વર્ષ 2022-23 માટે તેના હિસાબોનું આખરીકરણ પ્રગટિતમાં છે અને તે તેના તણાવગ્રસ્ત રોકાણો પર મુદ્દલ અને વ્યાજની જોગવાઈ કરવા જઈ રહ્યું છે અને કંપનીને વિનંતી કરી છે કે તે નાણાકીય વર્ષ 2022-23ના હિસાબોનું આખરીકરણ થવાથી ટ્રસ્ટને થયેલ અન્ય કોઈપણ નુકસાન ઉપરાંત ઉપરના નુકસાનની પરત ચૂકવણી કરે. ઉપર જણાવ્યા મુજબની વિસંગતતાને દૂર કરવા અને નાણાકીય વર્ષ 2022-23માં તણાવયુક્ત રોકાણો પરના ટ્રસ્ટને થયેલા જ્ઞાત નુકસાનની જોગવાઈ કરવા માટે નીતિમાં ફેરફાર કરવામાં આવ્યો છે.

હિસાબી નીતિમાં ફેરફારને કારણે વર્ષ માટેનો નફો ₹૧,૫૮૭.૧૩ લાખથી (ગઈ સાલ ₹ શૂન્ય) ઘટ્યો છે અને ચાલુ જવાબદારીઓના મથાળા હેઠળ જોગવાઈઓ/અન્ય ચાલુ જવાબદારીઓ તેટલી જ રકમથી વધી છે.

૫. અમે નોંધ ૨.૪૮(બી)(૨) તરફ ધ્યાન દોરીએ છીએ: વીમાના દાવાઓના સંદર્ભમાં આવકની માન્યતાની હિસાબી નીતિમાં એવું ઉમેરવામાં આવ્યું છે કે તે જ્યારે પ્રાપ્ત થાય ત્યારે માન્યતા આવે છે, કારણકે પતાવટ કરવાના આવા દાવાની અંતિમ રકમ વિશ્વસનીય રીતે માપી શકાતી નથી. કંપની દર વર્ષ ઉપરોક્ત નીતિનું સતત પાલન કરી રહી છે. પરંતુ હિસાબી નીતિમાં આ હકીકત પ્રગટ આવી ન હતી. યોગ્ય પ્રક્ટીકરણ માટે નીતિમાં ફેરફાર કરવામાં આવ્યો છે.

જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

૬. અમે નોંધ ૨.૪૮(બી)(૩) તરફ ધ્યાન દોરીએ છીએ: અગાઉ કંપનીએ નાણાકીય વર્ષ 2022-23માં લીઝના સંદર્ભમાં તેની હિસાબી નીતિમાં સુધારો કર્યો હતો. જેમાં ઈન્ડ એએસ 115ને અપનાવવાનો અને સંક્રમણનો ઉલ્લેખ કરવામાં આવ્યો હતો. સંક્રમણ દરમિયાન ઈન્ડ એએસ 115 અપનાવવા પર તેની હિસાબી અસરનો ઉલ્લેખ પણ તેમાં કરવામાં આવ્યો હતો. કંપનીએ 1લી એપ્રિલ, 2022થી જ ઈન્ડ એએસ 115 અપનાવી લીધું હોવાથી, હિસાબી પદ્ધતિના નીતિવિષયક સિદ્ધાંતોમાં ‘સંક્રમણ’ નો ઉલ્લેખ બિનજરૂરી છે. તદનુસાર, લીઝ પરની નીતિ તેમાં સંક્રમણ સંબંધિત સંદર્ભને કાઢી નાખીને સુધારેલ છે. યોગ્ય પ્રક્ટીકરણ માટે, નીતિમાં ફેરફાર કરવામાં આવ્યો છે.

જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

૭. અમે એકત્રિત નાણાકીય પત્રકોની નોંધ ૨.૪૯ તરફ ધ્યાન દોરીએ છીએ, જેમાં તે જાહેર કરવામાં આવ્યું છે કે કંપની ૨૧મી માર્ચ, ૨૦૨૩ના રોજ ઈન્ફોર્મેશન ટેકનોલોજી સિસ્ટમ(મો) પર રેન્સમવેરના હુમલાની સાક્ષી બની હતી. અમને આપવામાં આવેલી માહિતી અને સ્પષ્ટતા મુજબ અને અમારી ચકાસણીના આધારે, આ ઘટનાએ કંપનીની મુખ્ય આઈટી વ્યવસ્થાને અસર કરી નથી અને ચકાસણી મુજબ આ ઘટનાને કારણે નાણાકીય માહિતી (Data)ને કોઈ નુકસાન થયેલું જણાયું નથી.
૮. અમે એકત્રિત નાણાકીય પત્રકોની નોંધ નં ૨.૫૧.૦૧ તરફ ધ્યાન દોરીએ છીએ જેમાં કંપનીની પેટા કંપની ગુજરાત મિનરલ રિસર્ચ એન્ડ ઈન્ડસ્ટ્રીયલ કન્સલ્ટન્સી સોસાયટી (જીએમઆરઆઈસીએસ) એકત્રિત નાણાકીય પત્રકો બનાવવામાં ગણતરીમાં લેવાઈ ન હતી, કારણકે જીએમઆરઆઈસીએસએ કોઈ નાણાકીય વ્યવહારો ન હોવાથી ૨૦૧૨-૧૩થી તેના વાર્ષિક હિસાબો બનાવ્યા નથી.

એકત્રિત નાણાકીય પત્રકો ઉપરના અમારા અભિપ્રાયમાં અને અન્ય કાયદાકીય અને નિયંત્રક બાબતો ઉપરના અમારા અહેવાલમાં ઉપરની બાબતોના સંદર્ભમાં કોઈ ફેરફાર કરેલ નથી.

### ચાવીરૂપ ઓડિટ બાબત

ચાવીરૂપ ઓડિટ બાબતો એવી બાબતો છે કે જે અમારા વ્યાવસાયિક, અભિપ્રાયમાં, ચાલુ સમયગાળાના એકત્રિત નાણાકીય પત્રકોના અમારા ઓડિટમાં સૌથી વધુ મહત્વ ધરાવે છે. આ બાબતો સમગ્ર એકત્રિત નાણાકીય પત્રકોના અમારા ઓડિટના સંદર્ભમાં સંબોધવામાં આવી હતી અને તેના ઉપર અમારો અભિપ્રાય બાંધવામાં આ બાબતો અંગે અમે અલગથી અભિપ્રાય પૂરો પાડ્યો નથી અમે નીચે વર્ણવેલી બાબતોને અમારા અહેવાલમાં ચાવીરૂપ ઓડિટ બાબત તરીકે જાણ કરવાનું નક્કી કર્યું છે.

અ. નં.	ચાવીરૂપ ઓડિટ બાબત	ઓડિટરનો પ્રતિભાવ
૧.	<p><b>ખાણ બંધ કરવાની જવાબદારી</b> (જુઓ નોંધ નં. ૨.૦૭.૦૧, ૨.૦૭.૦૨, ૨.૧૯)</p> <p>કંપની વિગતવાર ગણતરી અને તકનીકી મૂલ્યાંકનના આધારે ખાણ બંધ કરવા, સ્થળ પુનઃસ્થાપન અને વિસ્થાપન માટેની તેની જવાબદારીનો અંદાજ કાઢે છે. ખાણ બંધ કરવાના ખર્ચની જોગવાઈ ખાણ બંધ કરવાની માન્ય યોજના મુજબ કરવામાં આવે છે. ખાણ બંધ કરવાની જોગવાઈમાં અંદાજ અને વહીવટની સમજ (Judgement)નો સમાવેશ થાય છે, તેથી જ તે મુખ્ય ઓડિટ બાબત તરીકે ગણવામાં આવી છે.</p>	<p>અમારી ઓડિટ પ્રક્રિયામાં નીચેનાનો સમાવેશ થાય છે:</p> <ul style="list-style-type: none"> <li>વહીવટ દ્વારા તેના અંદાજના આધારની જરૂરિયાતને નક્કી કરવા માટે વપરાતી મુખ્ય ધારણાના વાજબીપણાની ઓળખ અને સમજણ અંગે અમને સમજાવવામાં આવ્યું છે કે કરવામાં આવેલ જોગવાઈ તકનીકી મૂલ્યાંકન અનુસાર છે.</li> <li>અમે ખાણ બંધ કરવાની જવાબદારીની જોગવાઈની અંકગણિતીય ચોક્કસાઈની ચકાસણી કરી છે.</li> </ul> <p>કરવામાં આવેલ ઉપરોક્ત કાર્યવાહીના આધારે, ખાણ બંધ કરવાની જવાબદારીની જોગવાઈમાં વહીવટના મૂલ્યાંકનમાં કોઈ નોંધપાત્ર અપવાદો ઓળખવામાં આવ્યા નથી.</p>
૨.	<p><b>આવકવેરા સંબંધી સંભવિત જવાબદારીઓ (નાણાકીય પત્રકોની નોંધ નં. ૨.૩૭ માં વર્ણવ્યા મુજબની)</b></p> <p>કંપનીને વિવાદ હેઠળની બાબતો સહિતની કરવેરાની અનિશ્ચિત સ્થિતિ છે કે જેમાં આ વિવાદોના શક્ય પરિણામોની આવકવેરાની જોગવાઈના અંદાજ ઉપર અસર સંબંધી નોંધપાત્ર નિર્ણય (Judgement) સંકળાયેલો છે. આને ધ્યાનમાં રાખીને આ ક્ષેત્રને ચાવીરૂપ ઓડિટ બાબત તરીકે ગણ્યું છે.</p>	<p>અમારી ઓડિટ કાર્યપ્રણાલીઓમાં નીચેનાનો સમાવેશ થાય છે:</p> <ul style="list-style-type: none"> <li>અમારી ઓડિટ કાર્યપ્રણાલીઓના ભાગરૂપે, અમે કંપનીની નીતિ અને ઈન્ડ એએસ ૩૭ની જરૂરિયાતોનું પાલન કરવા માટે નવી સંભવિત જવાબદારીઓ અને હાલની જવાબદારીઓમાં ફેરફારોને ઓળખવા માટે વહીવટની કાર્યપ્રણાલીઓનું મૂલ્યાંકન કર્યું છે.</li> <li>અમે અગાઉના સમયગાળાના નોંધપાત્ર ફેરફારોનું પૃથક્કરણ કર્યું છે અને આ બાબતો અને ધારણાઓની વિગતવાર સમજણ મેળવી છે.</li> <li>અમે વહીવટ પાસેથી ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થયેલા વર્ષમાં પૂર્ણ થયેલી કરવેરાની આકારણી અને બાકી માંગણાઓની વિગતો મેળવી છે. વિવાદિત કેસોની કરની જોગવાઈને અનિશ્ચિત કરવા માટે વપરાતા અંદાજો અને વહીવટ સાથે ચર્ચા કરવા અમે અમારા આંતરિક નિષ્ણાતોને સામેલ કર્યા હતા.</li> <li>અમે વહીવટ અને કાયદાકીય સલાહકારો સાથે નિયમિત બેઠકો કરી છે.</li> <li>અમે એકત્રિત નાણાકીય પત્રકોમાં સૌથી નોંધપાત્ર સંભવિત જવાબદારીઓની રજૂઆતની ચોચતાનું મૂલ્યાંકન કર્યું છે.</li> </ul>



અ. નં.	ચાવીરૂપ ઓડિટ બાબત	ઓડિટરનો પ્રતિભાવ
3.	<p><b>આવકની માન્યતા (નોંધ નંબર ૧(કચુ)માં દર્શાવ્યા મુજબ)</b></p> <p>આવકની માન્યતાને ચાવીરૂપ ઓડિટ બાબત તરીકે ગણવામાં આવે છે કારણકે આવક એ નાણાકીય કામગીરીનો ચાવીરૂપ માપદંડ છે જે આવકને સમયપૂર્વે ઓળખવા માટે પ્રોત્સાહન ઊભું કરી શકે છે. આવકની માન્યતાના પરિપ્રેક્ષ્યમાં સંબંધિત બાબતો માન્ય રકમની સચોટતા અને આવકની માન્યતાનો સમય છે.</p> <p>કંપનીએ પાછલા વર્ષની ₹૨,૭૩,૨૦૭.૯૪ લાખની કામગીરીમાંથી આવકની સરખામણીમાં ₹૩,૫૦,૧૪૪.૭૫ લાખની આવક જણાવી હતી. મુખ્યત્વે લિગ્નાઈટના ભાવમાં વધારો થવાને કારણે વધુ સારી વસૂલાત થવાથી કામગીરીમાંથી આવકમાં વધારો થયો છે.</p>	<p>અમારી ઓડિટ કાર્યપ્રણાલીઓમાં નીચેનો સમાવેશ થાય છે:</p> <ul style="list-style-type: none"> <li>ઈન્ડ એએસ ૧૧૫ના પરિપ્રેક્ષ્યથી આવકની માન્યતા પર જીએમડીસીની હિસાબી નીતિઓનું મૂલ્યાંકન</li> <li>આવકની માન્યતાની પ્રક્રિયાઓના નિયંત્રણોની ઈન્ફોર્મેશન ટેકનોલોજી નિષ્ણાતોની સહાયથી વિગતવાર ચકાસણી કરવામાં આવી અને ચાવીરૂપ નિયંત્રણોના આલેખન અને કાર્યકારી અસરકારકતાનું મૂલ્યાંકન કર્યું</li> <li>સંભવિત અસાધારણ નોંધોને ઓળખવા માટે સમગ્ર નાણાકીય વર્ષ દરમિયાન આવક વ્યવહારો પર વિશ્લેષણાત્મક પ્રક્રિયાઓ</li> <li>જીએમડીસી દ્વારા ઉપયોગમાં લેવાતી સાહસ સંસાધન આયોજન પદ્ધતિમાં આવકની માન્યતા સંબંધિત વિનિયોગના અંકુશની અસરકારકતાનું પરીક્ષણ</li> <li>વેચાણ પ્રક્રિયામાં વહીવટના આંતરિક નિયંત્રણોની અસરકારકતાનું પરીક્ષણ તેમજ ઓળખાયેલ નિયંત્રણ અપવાદો અને તેમના મૂળ કારણોનું વિશ્લેષણ.</li> <li>નમૂનાના આધારે વર્તમાન વેચાણ કરારોનું વિશ્લેષણ અને માન્ય આવકની ચોચતા અને તેના સમયનું મૂલ્યાંકન</li> <li>આવકને ચોચ રીતે ઓળખવામાં આવી છે તેની ખાતરી કરવા માટે વિવિધ રવાનગી શરતો સાથે ભરતિયાના નમૂનાઓની તપાસ કરી</li> </ul>
૪.	<p><b>સ્થાવર મિલકત, ચંત્રો અને ઉપકરણોના ધારણ કરેલ મૂલ્ય, અસ્કયામતોના વપરાશનો હક્ક, અન્ય આભાસી અસ્કયામતો (મૂડીકૃત કામો, પ્રગતિમાં અને વિકાસ હેઠળની આભાસી અસ્કયામતો સહિત)</b></p> <p><b>(જુઓ નોંધ નંબર ૨.૦૧એ, ૨.૦૧બી, ૨.૦૧સી, ૨.૦૩)</b></p> <p>સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો, અસ્કયામતોના વપરાશનો હક્ક, મૂડીકૃત કામો, પ્રગતિમાં (CWIP), અન્ય આભાસી અસ્કયામતો અને વિકાસ હેઠળની આભાસી અસ્કયામતો એકલ નાણાકીય પત્રકોમાં નાણાકીય પત્રકમાં નોંધપાત્ર નોંધાયેલી બાકીઓ દર્શાવે છે.</p> <p>આ અસ્કયામતોની વસૂલાતપાત્ર રકમના મૂલ્યાંકન માટે ધંધાના અપેક્ષિત ભાવિ રોકડ આવક-જાવકને સમર્થન આપતી ચાવીરૂપ ધારણાઓ અને અસ્કયામતોને લગતી મૂલ્ય ઘટાડાની જોગવાઈઓ સહિત સંબંધિત અસ્કયામતોના ઉપયોગને નિર્ધારિત કરવા માટે મહત્વના નિર્ણયની જરૂર છે.</p> <p>એવી સંખ્યાબંધ બાબતો છે જ્યાં વહીવટનો નિર્ણય સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો, આભાસી અસ્કયામતોના ધારણ કરેલ મૂલ્ય અને તેમના સંબંધિત ઘસારાની રેખાકૃતિને અસર કરે છે. આમાં ખર્ચના મૂડીકરણ અથવા ખર્ચ કંપનીની વ્યૂહરચનામાં ફેરફારોની અસર સહિત અસ્કયામતના જીવનકાળની સમીક્ષા અને સક્રિય ઉપયોગમાંથી નિવૃત્ત થયેલ અસ્કયામતો માટે મૂડીકરણ, નિર્ધારણ અથવા માપન અને માન્યતા માપદંડની સમયોચિતતાના નિર્ણયનો સમાવેશ થાય છે.</p>	<p>સ્થાવર મિલકત, ચંત્રો અને ઉપકરણોના ધારણ કરેલ મૂલ્ય, અસ્કયામતના ઉપયોગનો અધિકાર, અન્ય આભાસી અસ્કયામતો (મૂડીકૃત કામો-પ્રગતિમાં અને વિકાસ હેઠળની આભાસી અસ્કયામતો સહિત) સંબંધિત અમારી ઓડિટ પ્રક્રિયાઓમાં નીચેનાનો સમાવેશ થાય છે :</p> <ul style="list-style-type: none"> <li>અમે ધારણ કરેલ મૂલ્યો અને ઉપયોગિતાકાળના નિર્ધારણમાં વહીવટ દ્વારા કરાયેલી ધારણાઓનું મૂલ્યાંકન કર્યું છે જેથી તે સુનિશ્ચિત કરી શકાય કે તે ભારતીય હિસાબી ધોરણો (ઈન્ડ એએસ)-૧૬ સ્થાવર મિલકતો, ચંત્રો અને ઉપકરણો અને ઈન્ડ એએસ-૩૮ આભાસી અસ્કયામતોનાં સિદ્ધાંતો સાથે સુસંગત છે.</li> <li>અમે અસ્કયામતોના ઉપયોગિતાકાળમાં કોઈ નોંધપાત્ર ફેરફારો થયા છે કે કેમ તે નિર્ધારિત કરવા માટે ચાલુ વર્ષમાં અસ્કયામતના દરેક પ્રકારના જીવનકાળની તુલના પાછલા વર્ષ સાથે કરી અને ધંધા અને ઉદ્યોગ વિશેના અમારા જ્ઞાનના આધારે ફેરફારના વાજબીપણાને ધ્યાનમાં લીધું.</li> <li>અમે ધંધા અને ઉદ્યોગ વિશેના અમારા જ્ઞાનના આધારે ૩૧મી માર્ચ, ૨૦૨૩ના રોજ મૂલ્યમાં ઘટાડાના સૂચકો અસ્તિત્વમાં છે કે કેમ તેનું મૂલ્યાંકન કર્યું અને જ્યાં પણ અસ્કયામતો / મૂડીકૃતકામો- પ્રગતિમાં ના મૂલ્ય ઘટાડાની જોગવાઈની જરૂર હોય તેની સમીક્ષા કરવામાં આવી.</li> <li>અમે સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો અને આભાસી અસ્કયામતો પરના નિયંત્રણોનું પરિક્ષણ કર્યું, મૂડીકરણ નીતિઓની ચોચતાનું મૂલ્યાંકન કર્યું, મૂડીકૃત ખર્ચ પરની વિગતોના પરિક્ષણો કર્યા અને સક્રિય ઉપયોગથી નિવૃત્ત થયેલ અસ્કયામતોના બિન-મૂડીકરણ (de-capitalisation) અને અસ્કયામતના જીવનકાળ લાગુ પાડવા સહિત મૂડીકરણની સમયોચિતતાનું મૂલ્યાંકન કર્યું</li> <li>ઉપરોક્ત પ્રક્રિયાઓના આધારે અમને લાગ્યું કે સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો અને આભાસી અસ્કયામતોનું ધારણ કરેલ મૂલ્ય નક્કી કરવામાં વહીવટનું મૂલ્યાંકન વાજબી હતું.</li> </ul>

## એકત્રિત નાણાકીય પત્રકો સિવાયની માહિતી અને તેના ઉપરનો ઓડિટરનો અહેવાલ

અન્ય માહિતી તૈયાર કરવાની જવાબદારી કંપનીના નિયામક મંડળની છે. અન્ય માહિતી વ્યવસ્થાપન સંબંધી ચર્ચા અને વિશ્લેષણ, મંડળના અહેવાલના પરિશિષ્ટ સહિતનો મંડળનો અહેવાલ, ધંધાની જવાબદારીઓ અને સ્થિરતા ઉપરનો અહેવાલ, સીએસઆર પ્રવૃત્તિઓ ઉપરનો અહેવાલ, કોર્પોરેટ ગવર્નન્સ અને શેરહોલ્ડરોની માહિતીની બનેલી છે, પણ એકત્રિત નાણાકીય પત્રકો અને તેના ઉપરના અમારા ઓડિટરના અહેવાલનો તેમાં સમાવેશ થતો નથી.

એકત્રિત નાણાકીય પત્રકો ઉપરના અમારા અભિપ્રાયમાં અન્ય માહિતીનો સમાવેશ થતો નથી અને તેના ઉપર કોઈ પ્રકારની ખાતરી તારણ વ્યક્ત કરતા નથી.

એકત્રિત નાણાકીય પત્રકોના અમારા ઓડિટના સંદર્ભમાં અમારી જવાબદારી અન્ય માહિતી વાંચવાની છે અને એવું કરવામાં વિચારીએ છીએ કે અન્ય માહિતી એકત્રિત નાણાકીય પત્રકો સાથે મહત્વની રીતે અસંગત છે કે કેમ અથવા ઓડિટ કરવાના સમય દરમિયાન અથવા તે સિવાય અમે મેળવેલ માહિતીની મહત્વની રીતે ખોટી રજૂઆત થઈ છે કે કેમ.

જ્યારે અમે અન્ય માહિતી વાંચીએ, જો અમે ત્યાં એવા તારણ ઉપર આવીએ કે તેમાં મહત્વના ખોટી રજૂઆત છે, તો અમારે વહીવટનો હવાલો ધરાવતા લોકોને આ બાબતની જાણ કરવી અને જો જરૂર જણાય તો યોગ્ય કાર્યવાહી કરવી જરૂરી છે. આ અંગે અમારે કંઈ જ અહેવાલ આપવાનો થતો નથી.

## એકત્રિત નાણાકીય પત્રકો અંગે વહીવટની અને ગવર્નન્સનો હવાલો જેમને સોંપાયો છે તેમની જવાબદારી

આ એકત્રિત નાણાકીય પત્રકો કંપની ધારા, ૨૦૧૩ ('ધારા')ની કલમ ૧૩૪ (પ)માં દર્શાવેલી બાબતો મુજબ બનાવવા અંગેની જવાબદારી કંપનીના નિયામક મંડળની છે, જે ધારાની કલમ ૧૩૩ હેઠળ અને તે હેઠળના સંબંધિત નિયમો સાથે વાંચતા સહિત સૂચવેલ ભારતીય હિસાબી ધોરણો (ઈન્ડ એએસ) અને ભારતમાં સામાન્યપણે સ્વીકૃત હિસાબી સિદ્ધાંતો મુજબ હોય અને ગ્રુપની એકત્રિતની નાણાકીય સ્થિતિ, એકત્રિત નાણાકીય કામગીરી, એકત્રિત કુલ સમાવેશક આવક, એકત્રિત ઈકિવટીમાં ફેરફારો અને એકત્રિત રોકડ આવક-જાવક ખરી અને વાજબી રીતે બતાવે.

ગ્રુપમાં સમાવિષ્ટ કંપનીઓ/એકમોના નિયામક મંડળની આ જવાબદારીમાં ધારાની જોગવાઈઓ અનુસાર ગ્રુપની અસ્કયામતોનું રક્ષણ થાય અને દગો અને અન્ય અનિયમિતતાઓ અટકે અને શોધી શકાય એ રીતે પૂરતા હિસાબી રેકર્ડ નિભાવવા, સમૂચિત હિસાબી નીતિઓની પસંદગી અને અમલીકરણ, એવા અભિપ્રાયો અને અંદાજો બનાવવા કે જે વાજબી અને કુનેહયુક્ત હોય અને પૂરતા આંતરિક નાણાકીય અંકુશોની રૂપરેખા બનાવવી, તેનું અમલીકરણ અને નિભાવ કે જે અસરકારક રીતે કાર્યરત હોય, નો સમાવેશ થાય છે કે જેથી એકત્રિત નાણાકીય પત્રકો બને અને તે ખરી અને વાજબી રીતે દર્શાવાય અને તે દગા અથવા ભૂલને લીધે થતી મહત્વની ખોટી રજૂઆતથી મુક્ત હોય, એ અંગેના હિસાબી રેકર્ડની ચોકસાઈની અને સંપૂર્ણતાની ખાતરી થાય.

એકત્રિત નાણાકીય પત્રકો બનાવવામાં ગ્રુપમાં સમાવિષ્ટ સંબંધિત કંપનીઓના નિયામક મંડળ, ગ્રુપની ચાલુ પેઢી (Going Concern) તરીકે ચાલુ રહેવાની ક્ષમતા આકારવા, ચાલુ સંસ્થા સંબંધિત, જે લાગુ પડતી હોય, તેવી બાબતો દર્શાવવા અને હિસાબી પદ્ધતિનો ચાલુ સંસ્થાના આધારે ઉપયોગ કરવા જવાબદાર છે, સિવાય કે નિયામક મંડળ ગ્રુપને ફડચામાં લઈ જવાનો ઈશદો ધરાવતું હોય અથવા કામગીરી બંધ કરવા માંગતું હોય અથવા એ કરવા સિવાય કોઈ અન્ય વાસ્તવિક વિકલ્પ ઉપલબ્ધ ન હોય.

ગ્રુપમાં સમાવિષ્ટ સંબંધિત કંપનીઓના જે તે નિયામક મંડળ ગ્રુપના નાણાકીય અહેવાલની પ્રક્રિયા ઉપર દેખરેખ રાખવા પણ જવાબદાર છે.

## એકત્રિત નાણાકીય પત્રકોના ઓડિટ માટે ઓડિટરની જવાબદારીઓ

અમારા હેતુઓ એ છે કે એકત્રિત નાણાકીય પત્રકો સમગ્ર રીતે દગા અથવા ભૂલને લીધે મહત્વની ખોટી રજૂઆતથી મુક્ત હોય તેવા છે કે કેમ એ અંગે વાજબી ખાતરી મેળવીએ અને ઓડિટરનો અહેવાલ આપીએ કે જેમાં અમારો અભિપ્રાય સમાવિષ્ટ છે. વાજબી ખાતરી એ ઉચ્ચ કક્ષાની ખાતરી છે, પણ તે તેની બાંધધરી નથી આપતી કે ઓડિટના ધોરણો દ્વારા કરવામાં આવેલું ઓડિટ હંમેશા મહત્વની ખોટી રજૂઆત જો અસ્તિત્વમાં હોય તો તે શોધી કાઢશે. ખોટી રજૂઆત દગા અથવા ભૂલને લીધે ઊભી થઈ શકે અને તે વ્યક્તિગત રીતે અથવા તો એકંદરે મહત્વની ત્યારે ગણી શકાય જ્યારે તે આ એકત્રિત નાણાકીય પત્રકોના આધારે વપરાશકારોના આર્થિક નિર્ણયો ઉપર વાજબી રીતે અસર પાડે તે અપેક્ષિત હોય.

ઓડિટના ધોરણો (SAs) મુજબ ઓડિટના ભાગરૂપે સમગ્ર ઓડિટ દરમિયાન અમે વ્યાવસાયિક કુનેહ વાપરીએ છીએ અને વ્યાવસાયિક સંશય જાળવીએ છીએ. અમે વધુમાં (also)

- એકત્રિત નાણાકીય પત્રકો દગા ભૂલને લીધે થતી મહત્વની ખોટી રજૂઆતમાં રહેલા જોખમોને ઓળખીએ અને આકારણી કરીએ છીએ, આ જોખમો સામે પ્રતિક્રિયા આપવા ઓડિટ કાર્યપ્રણાલીઓની રૂપરેખા ઘડીએ છીએ અને અમલમાં મુકીએ છીએ, અને અમારા અભિપ્રાય માટેના આધાર માટે પૂરતો અને યોગ્ય હોય એવો ઓડિટનો પુરાવો મેળવીએ છીએ. મહત્વની ખોટી રજૂઆત ભૂલને પરિણામે થઈ હોય તેના કરતાં દગાને પરિણામે થઈ હોય તો તેમાં તે શોધી ન શકવાનું જોખમ વધુ હોય છે, કારણ કે દગામાં સંતલસ, બનાવટી દસ્તાવેજ, ઈશદાપૂર્વકની કસૂર, ગેરરજૂઆત અથવા આંતરિક અંકુશની ઉપરવટ જવાનો સમાવેશ થયો હોય.
- ઓડિટની સાથે સંબંધિત હોય તેવા આંતરિક અંકુશોની સમજ મેળવીએ જેથી જે તે સંજોગોમાં યોગ્ય હોય તેવી ઓડિટ કાર્યપ્રણાલીઓની રૂપરેખા બનાવી શકાય. કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩(૩)(૧) હેઠળ, ગ્રુપ પાસે પર્યાપ્ત આંતરિક નાણાકીય અંકુશ પદ્ધતિ છે કે કેમ અને આવા અંકુશોની કાર્યશીલ અસરકારકતા ઉપર અભિપ્રાય વ્યક્ત કરવા માટે પણ બંધાયેલા છીએ.
- વહીવટે ઉપયોગમાં લીધેલા હિસાબી નીતિઓની યોગ્યતાનું મૂલ્યાંકન અને હિસાબી અંદાજો અને સંબંધિત પ્રક્ટીકરણનું વ્યાજબીપણું.
- વહીવટનો હિસાબી-પદ્ધતિનો ચાલુ સંસ્થાના આધારે ઉપયોગ કરવાની યોગ્યતા અને મેળવેલ ઓડિટ પુરાવાના આધારે, બનાવો અથવા પરિસ્થિતિઓ સંબંધી મહત્વની અનિશ્ચિતતા પ્રવર્તે છે કે કેમ કે જે ગ્રુપની ચાલુ સંસ્થા તરીકે ચાલુ રહેવાની ક્ષમતા ઉપર નોંધપાત્ર શંકા ઊભી કરે તે અંગે નિષ્કર્ષ ઉપર આવવું. જો અમે એવા નિષ્કર્ષ ઉપર આવીએ કે મહત્વની અનિશ્ચિતતા પ્રવર્તે છે તો એકત્રિત નાણાકીય પત્રકોના સંબંધિત પ્રક્ટીકરણ અંગે અમારા ઓડિટ અહેવાલમાં અમારે ધ્યાન દોરવું જરૂરી છે અથવા જો આવું પ્રક્ટીકરણ અપૂરતું હોય તો અમારા અભિપ્રાયમાં ફેરફાર કરવો પડે. અમારો નિષ્કર્ષ અમારા ઓડિટના અહેવાલની તારીખ સુધી મેળવેલ ઓડિટ પુરાવા ઉપર આધારિત હોય છે. તેમ છતાં, ભવિષ્યના બનાવો અથવા પરિસ્થિતિઓને કારણે ગ્રુપ ચાલુ સંસ્થા તરીકે ચાલુ રહેવાનું બંધ થઈ શકે.
- એકત્રિત નાણાકીય પત્રકોની પ્રક્ટીકરણ સહિત એકંદર રજૂઆત, માળખું અને વિષય વસ્તુનું અને એકત્રિત નાણાકીય પત્રકો અંતર્ગત વ્યવહારો અને બનાવો એવી રીતે રજૂ કરે છે કે જે વાજબી રજૂઆત હાંસલ કરે છે કે કેમ તેનું મૂલ્યાંકન કરવું.
- એકત્રિત નાણાકીય પત્રકો ઉપર અભિપ્રાય વ્યક્ત કરવા ગ્રુપ, તેના સંયુક્ત સાહસો અને સહયોગી સંસ્થાઓની અંદરના એકમોની નાણાકીય માહિતી અથવા ધંધાકીય પ્રવૃત્તિઓ અંગે પૂરતો યોગ્ય ઓડિટ પુરાવો

મેળવવો. જે એકમોના નાણાકીય પત્રકો એકત્રિત નાણાકીય પત્રકોમાં સમાવિષ્ટ છે કે જેના અમે સ્વતંત્ર ઓડિટર છીએ, તેના ઓડિટના માર્ગદર્શન, નિરીક્ષણ અને કામગીરી માટે અમે જવાબદાર છીએ, એકત્રિત નાણાકીય પત્રકોમાં સમાવિષ્ટ થયેલા અન્ય એકમો કે જેનું ઓડિટ અન્ય ઓડિટરો દ્વારા થયું છે. એવા અન્ય ઓડિટરો તેમણે કરેલ ઓડિટના માર્ગદર્શન, નિયંત્રણ અને કામગીરી માટે જવાબદાર છે. અમે કેવળ અમારા ઓડિટના અભિપ્રાય માટે જવાબદાર રહીએ છીએ.

એકત્રિત નાણાકીય પત્રકોમાં મહત્વપૂર્ણ (materiality), ખોટી રજૂઆતનું પ્રમાણ છે કે જે, વ્યક્તિગત રીતે અથવા તો એકંદરે, એકલ નાણાકીય પત્રકોના વાજબી રીતે જાણકાર વપરાશકર્તાના આર્થિક નિર્ણયોને પ્રભાવિત કરે તે સંભાવિત બનાવે છે. અમે (૧) અમારા ઓડિટ કાર્યના કાર્યક્ષેત્રના આયોજનમાં અને અમારા કાર્યના પરિણામોનું મૂલ્યાંકન કરવામાં અને (૨) એકત્રિત નાણાકીય પત્રકોમાં કોઈપણ ઓળખાયેલ ખોટી રજૂઆતની અસરનું મૂલ્યાંકન કરવા માટે અમે માત્રાત્મક (quantitative) અને ગુણાત્મક પરિબલો ધ્યાનમાં લઈએ છીએ.

સંચાલન સાથે સંકળાયેલ વ્યક્તિઓ સાથે, અન્ય બાબતો સાથે, અમે ઓડિટના આયોજિત કાર્યક્ષેત્ર અને સમય નિર્ધારણ અને અમારા ઓડિટ દરમિયાન જાણમાં આવેલ આંતરિક અંકુશમાં કોઈ મહત્વની ત્રુટિઓ સહિત મહત્વના ઓડિટ તારણોની આપ-લે કરી છે.

સંચાલન સાથે સંકળાયેલી વ્યક્તિઓને સ્વતંત્રતા સંબંધી, સંલગ્ન નૈતિક જવાબદારીઓની અમે પૂર્વતા કરી છે તે અંગે નિવેદન પૂરું પાડીએ છીએ અને અમારી સ્વતંત્રતા ઉપર અસર કરે તેવા બધા સંબંધો અને અન્ય બાબતો અને જ્યાં લાગુ પડતી હોય ત્યાં સંબંધિત અગમચેતીની આપ-લે કરી છે.

સંચાલન સાથે સંકળાયેલ વ્યક્તિઓ સાથે જે બાબતોની આપ લે થઈ હોય તેમાંથી અમે ચાલુ સમયગાળાના એકત્રિત નાણાકીય પત્રકોના ઓડિટ માટે એ બાબતો કે જે સૌથી વધુ મહત્વ ધરાવે છે તે નક્કી કરીએ છીએ અને તેથી તે ચાવીરૂપ ઓડિટ બાબતો છે. આ બાબતો અમે અમારા ઓડિટ અહેવાલમાં વર્ણવીએ છીએ સિવાય કે કાયદો અથવા નીતિનિયમો આ બાબતનું જાહેર પ્રકટીકરણ કરતાં રોકતા હોય અથવા જ્યારે અત્યંત અસાધારણ સંજોગોમાં અમે નક્કી કરીએ કે આ બાબતની જાણ અમારા અહેવાલમાં ના કરવી જોઈએ કારણ કે તેમ કરવાના વિપરીત પરિણામો આવી જાણકારીથી થતાં જાહેર હિતના લાભો કરતાં વધુ સબળ હોવાનું વાજબી રીતે અપેક્ષિત હોય.

### અન્ય બાબતો :

અમે એકત્રિત નાણાકીય પત્રકોની ગણતરીમાં લીધેલ ૧૦૦% નિયંત્રિત એકમ, ત્રણ સંયુક્ત સાહસો અને ત્રણ સહયોગી સંસ્થાઓના નાણાકીય પત્રકોનું ઓડિટ કર્યું ન હતું કે જેમના નાણાકીય પત્રકો તા.૩૧મી માર્ચ, ૨૦૨૩ના રોજ ₹૨૧,૭૦૪.૫૬ લાખની કુલ અસ્કયામતો અને તે તારીખે પૂરા થતા વર્ષની ₹૧૧,૯૮૭.૮૪ લાખની કુલ આવકો અને ૧૦૦% નિયંત્રિત એકમની ₹૫.૪૩ લાખની રકમની ચોખ્ખી રોકડ આવક-જાવક દર્શાવે છે.

૧૦૦% નિયંત્રિત એકમ, ત્રણ સંયુક્ત સાહસો અને ત્રણ સહયોગી સંસ્થાઓના નાણાકીય પત્રકો ઓડિટ થયા વગરના છે. આ એકત્રિત નાણાકીય પત્રકો વહીવટ અમને પૂરા પાડેલ છે અને આ નિયંત્રિત એકમ, સંયુક્ત નિયંત્રિત સાહસો અને સહયોગી સંસ્થાઓ અંગેની સમાવિષ્ટ રકમો અને પ્રકટીકરણને લાગેવળગે છે ત્યાં સુધી એ અંગેના એકત્રિત નાણાકીય પત્રકો ઉપરનો અમારો અભિપ્રાય અને ઉપરોક્ત નિયંત્રિત એકમો, સંયુક્ત નિયંત્રિત સાહસો અને સહયોગી સંસ્થાઓ અંગે ધારાની કલમ ૧૪૩ની પેટા કલમ (૩) મુજબનો અમારો અહેવાલ સંપૂર્ણતયા આવા ઓડિટ થયા વગરના નાણાકીય પત્રકો / નાણાકીય માહિતી ઉપર આધારિત છે. અમારા અભિપ્રાય મુજબ અને વહીવટ દ્વારા અમને આપેલી માહિતી અને ખુલાસા અનુસાર આ એકત્રિત નાણાકીય પત્રકો ગુપ્તને માટે મહત્વના નથી.

એકત્રિત નાણાકીય પત્રકો ઉપરના અમારા અભિપ્રાયમાં અને નીચેની અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરના અમારા અહેવાલમાં અન્ય ઓડિટરો દ્વારા કરવામાં આવેલ કાર્ય અને અહેવાલ ઉપર રાખવામાં આવેલ

વિશ્વાસ અને વહીવટ દ્વારા પ્રમાણિત કરેલ નાણાકીય પત્રકો અંગે ઉપરની બાબતોમાં કોઈ ફેરફાર કરેલ નથી.

### અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરનો અહેવાલ

- કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩ની પેટા કલમ (૧૧) અનુસાર ભારતની કેન્દ્ર સરકાર દ્વારા બહાર પાડવામાં આવેલ કંપનીઓના (ઓડિટરનો અહેવાલ) આદેશ, ૨૦૨૦ (“આદેશ”) મુજબ જરૂરી, સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસ કંપનીઓના નાણાકીય પત્રકો ઓડિટ થયા વગરના છે અને તેથી એકત્રિત નાણાકીય પત્રકોમાં સમાવિષ્ટ કંપનીઓના, કંપનીઓના (ઓડિટરનો અહેવાલ) આદેશ, ૨૦૨૦ (કારો)ના અહેવાલમાં જે તે ઓડિટરોની મૂકેલી મર્યાદાઓ અથવા પ્રતિકૂળ ટિપ્પણીઓને સવાલ ઊભો થયો નથી.
- કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩ (૫) મુજબ અમે ઉપરોક્ત કલમ હેઠળ ભારતના કોમ્પ્રોલર અને ઓડિટર જનરલ દ્વારા બહાર પાડવામાં આવેલ માર્ગદર્શિકાઓ ઉપરનું પત્રક પરિશિષ્ટ ‘એ’ માં આપીએ છીએ.
- કંપની ધારા, ૨૦૧૩ની કલમ ૧૪૩(૩) મુજબ જરૂરી અમે અહેવાલ આપીએ છીએ કે :
  - અમારી ઉત્તમ જાણકારી અને માન્યતા મુજબ ઉપરોક્ત એકત્રિત નાણાકીય પત્રકોના અમારા ઓડિટના હેતુઓ માટે જરૂરી સઘળી માહિતી અને ખુલાસાઓ અમે માંગ્યા છે અને મેળવ્યા છ;
  - અમારા મત મુજબ, સદર ચોપડાની અમારી ચકાસણી દ્વારા માલુમ પડ્યા પ્રમાણે, કંપનીએ ઉપરોક્ત એકત્રિત નાણાકીય પત્રકો બનાવવા સંબંધિત કાયદા મુજબ રાખવા જરૂરી હોય તેવા ચોચ્ય હિસાબી ચોપડા રાખ્યા છે;
  - આ અહેવાલ સાથે સંલગ્ન એકત્રિત સરવૈયું, એકત્રિત નફા અને નુકસાનનું પત્રક, એકત્રિત ઇકિવટીમાં ફેરફારોનું પત્રક અને એકત્રિત રોકડ આવક-જાવક પત્રક એકત્રિત નાણાકીય પત્રકોના હેતુ માટે નિભાવેલ સંબંધિત હિસાબી ચોપડા સાથે મળી રહે છે;
  - અમારા મત પ્રમાણે, ઉપરોક્ત એકત્રિત નાણાકીય પત્રકો, કંપની ધારા, ૨૦૧૩ની કલમ ૧૩૩ હેઠળ નિર્દિષ્ટ કરેલ હિસાબી ધોરણોનું, કંપનીઓના (ભારતીય હિસાબી ધોરણો) નિયમો, ૨૦૧૫ના નિયમ ૭ સાથે વાંચતા, અનુપાલન કરે છે;
  - સરકારી કંપની હોવાથી, ભારત સરકારના કંપની બાબતોના મંત્રાલય દ્વારા બહાર પાડેલ તા.૫મી જૂન, ૨૦૧૫ના જાહેરનામા નં. જીએસઆર ૪૬૩(ઈ) મુજબ, કંપની ધારા, ૨૦૧૩ની કલમ ૧૬૪ની પેટા-કલમ(૨)ની જોગવાઈઓ કંપનીને અને તેના નિયંત્રિત એકમોને લાગુ પડતી નથી. વધુમાં, વહીવટ પાસેથી મળેલા નિરૂપણના આધારે ભારતમાં સંસ્થાપિત સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોના કોઈપણ નિયામકો ૩૧મી માર્ચ, ૨૦૨૨ના રોજ નિયામક તરીકે નિયુક્ત થયા માટે ધારાની કલમ ૧૬૪(૨) ની શરતો મુજબ ગેરલાયક નથી;
  - ગુપ્તના નાણાકીય અહેવાલની બાબતમાં આંતરિક નાણાકીય અંકુશોના પૂરતાપણા અને આવા અંકુશોની કામગીરીની અસરકારકતા અંગે પરિશિષ્ટ ‘બી’માં અમારો અલાયદો અહેવાલ જુઓ. એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં ગુપ્તના આંતરિક નાણાકીય નિયંત્રણોની પર્યાપ્ત અને અસરકારકતા ઉપર અમારો અહેવાલ અસંશોધિત અહેવાલ વ્યક્ત કરે છે.
  - સુધારેલા ધારાની કલમ ૧૯૭(૧૬)ની જરૂરિયાતો પ્રમાણે ઓડિટરોના અહેવાલમાં સમાવિષ્ટ કરવી પડતી અન્ય બાબતોના સંદર્ભમાં: સરકારી કંપની હોવાથી, ભારત સરકારના કંપની બાબતોના મંત્રાલય દ્વારા બહાર પાડેલ તા.૫મી જૂન, ૨૦૧૫ના જાહેરનામા નં. જીએસઆર ૪૬૩(ઈ) મુજબ ધારાની કલમ ૧૯૭ની જોગવાઈઓ કંપનીને અને તેના નિયંત્રિત એકમોને લાગુ પડતી

નથી. વધુમાં, વહીવટ પાસેથી મળેલ નિરૂપણના આધારે ભારતમાં સંસ્થાચિત સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોએ વર્ષ દરમિયાન તેમના નિયામકોને જો કોઈ મહેનતાણું ચૂકવ્યું હોય તો તે ધારાની કલમ ૧૯૭ની જોગવાઈઓ મુજબ છે.

- ૯) કંપનીઓના (ઓડિટ અને ઓડિટર્સ) નિયમો, ૨૦૧૪ના નિયમ ૧૧ પ્રમાણે, ઓડિટરના અહેવાલમાં સમાવેશ કરવી પડતી અન્ય બાબતો અંગે, અમારા મતે અને અમારી ઉત્તમ માહિતી અને અમને આપવામાં આવેલા ખુલાસા મુજબ:
૧. કંપનીએ પડતર કાનૂની ઝઘડાની તેની નાણાકીય પરિસ્થિતિ ઉપર પડનારી અસરો તેના એકત્રિત નાણાકીય પત્રકોમાં દર્શાવેલી છે – જુઓ એકત્રિત નાણાકીય પત્રકોમાં દર્શાવેલી નોંધ ૨.૩૭.
  ૨. ગ્રુપના ડેરિવેટિવ (derivative) કરારો સહિત કોઈ લાંબા ગાળાના કરારો નથી કે જેને લીધે નજીકના ભવિષ્યમાં કોઈ મહત્વનું નુકસાન થાય.
  ૩. રોકાણકાર કેળવણી અને રક્ષણ ભંડોળમાં તબદીલ કરવી જરૂરી એવી કોઈ રકમો તબદીલ કરવામાં ગ્રુપે કોઈ વિલંબ કર્યો નથી.
  ૪. (અ) વહીવટ રજૂઆત કરી છે કે તેની શ્રેષ્ઠ જાણકારી અથવા માન્યતા મુજબ, કંપની દ્વારા અથવા વિદેશી સંસ્થાઓ સહિત અન્ય કોઈ વ્યક્તિઓ અથવા સંસ્થાઓ (મધ્યસ્થીઓ)માં એવી સમજણ સાથે, ભલે તે લેખિતમાં નોંધાયેલ હોય અથવા અન્યથા, કે (કયાં તો ઉધાર લીધેલા ભંડોળ અથવા શેર પ્રીમિયમ અથવા અન્ય કોઈપણ સ્ત્રોતો અથવા પ્રકારના ભંડોળમાંથી)
    - કંપની (અંતિમ લાભાર્થીઓ) દ્વારા અથવા તેમના વતી કોઈપણ રીતે ઓળખાયેલી અન્ય વ્યક્તિઓ અથવા સંસ્થાઓમાં પ્રત્યક્ષ અથવા પરોક્ષ રીતે ધિરાણ અથવા રોકાણ કરે અથવા
    - અંતિમ લાભાર્થીઓને અથવા તેના વતી કોઈપણ બાંધધરી, સિક્યોરીટી અથવા તેના જેવું આપે

એવા કોઈ ભંડોળના પેશગી કે ધિરાણ આપવામાં આવ્યા નથી અથવા રોકાણ કરવામાં આવ્યું નથી.

(બ) વહીવટ રજૂઆત કરી છે કે તેની શ્રેષ્ઠ જાણકારી અથવા માન્યતા મુજબ, કંપનીને વિદેશી સંસ્થાઓ (ઈંગ્લેન્ડ પાર્ટીઝ) સહિત કોઈપણ વ્યક્તિઓ અથવા સંસ્થાઓ પાસેથી એવી સમજણ સાથે ભલે તે લેખિતમાં નોંધાયેલ હોય અથવા અન્યથા,

– પ્રત્યક્ષ કે આડકતરી રીતે, ઈંગ્લેન્ડ પાર્ટી (અંતિમ લાભાર્થી) દ્વારા અથવા તેમના વતી કોઈપણ રીતે ઓળખાયેલી અન્ય વ્યક્તિઓ અથવા સંસ્થાઓને ધિરાણ આપે અથવા રોકાણ કરે અથવા

– અંતિમ લાભાર્થીઓ તરફથી અથવા તેના વતી કોઈપણ બાંધધરી, સિક્યોરીટી અથવા તેના જેવું આપે એવું કોઈ ભંડોળ પ્રાપ્ત થયું નથી.

(ક) સંજોગો અનુસાર વાજબી અને ચોચ ગણાતી એવી ઓડિટ પ્રક્રિયાઓના આધારે, અમારા ધ્યાન પર એવું કંઈ આવ્યું નથી કે જેના કારણે અમને એવું માનવામાં આવ્યું હોય કે ઉપરોક્ત પેટા કલમ (અ) અને (બ) હેઠળની રજૂઆતો, કોઈપણ નોંધપાત્ર ખોટી રજૂઆત ધરાવે છે.

૫. કંપની દ્વારા વર્ષ દરમિયાન જાહેર કરેલ/ચૂકવવામાં આવેલ ડિવિડન્ડ કંપની અધિનિયમ, ૨૦૧૩ની કલમ ૧૨૩નું પાલન કરે છે.

જે એન ગુપ્તા એન્ડ કું એલએલપી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૯૨૨/૬૦૮૯૨૧૦૦૮૯૨

સ્થળ : અમદાવાદ

તારીખ: ૩૦.૦૫.૨૦૨૩

UDIN: 23076727BHANLI1163

સીએ દેવેન્દ્ર ઉપાધ્યાય

ભાગીદાર

મેમ્બરશીપ નં. ૭૬૭૨૭

## સ્વતંત્ર ઓડિટરોના અહેવાલ સાથેનું પરિશિષ્ટ “એ”

(આ જ તારીખના ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના અમારા અહેવાલના ‘અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરના અહેવાલ’ હેઠળના વિભાગમાં ફકરા ‘ર’માં ઉલ્લેખિત)

અમારા ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (“કંપની”)ના એકત્રિત નાણાકીય પત્રકો પરના અમારા તારીખ 30મી મે, 2023ના સ્વતંત્ર ઓડિટરના અહેવાલના અનુસંધાનમાં, અમે કંપની ધારા, 2013ની કલમ 143(પ) હેઠળના વર્ષ 2022-23 માટે લાગુ પડતી માર્ગદર્શિકાઓ અને પેટા-માર્ગદર્શિકાઓમાં નીચે મુજબ અહેવાલ આપ્યો છે.

અમને આપેલી માહિતી અને ખુલાસા મુજબ, કંપની ધારા, 2013ની કલમ 143(પ) હેઠળની માર્ગદર્શિકાઓ કંપનીના નિયંત્રિત એકમ, સંયુક્ત સાહસો અને સહયોગી સંસ્થાઓને લાગુ પડતી નથી સિવાય કે નૈની કોલ કંપની લિમિટેડ કે જેને માટે કંપની ધારા, 2013ની કલમ 143 (પ) હેઠળની માર્ગદર્શિકાઓ ઉપરનો અહેવાલ હજુ સુધી મળ્યો નથી. આથી, અમે તેના ઉપર કોઈ ટીકા-ટિપ્પણી કરવા અસમર્થ છીએ.

### ખંડ-૧

#### વર્ષ 2022-23 માટે લાગુ પડતી કંપની ધારા, 2013ની કલમ 143(પ) હેઠળની માર્ગદર્શિકાઓ

અ. નં.	કલમ 143 (પ) હેઠળની માર્ગદર્શિકાઓ/પ્રશ્નો	ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડે ભરેલા પગલાં	હિસાબો અને નાણાકીય બાબતો ઉપર અસર
૧	કંપની પાસે હિસાબી વ્યવહારો આઈટી (IT) પદ્ધતિ દ્વારા પ્રક્રિયા કરવાની પદ્ધતિ છે? જો હા, તો હિસાબી વ્યવહારો આઈટી પદ્ધતિની બહાર પ્રક્રિયા કરવાથી હિસાબોના સાકલ્ય (Integrity) ઉપરના સૂચિતાર્થ સાથે નાણાકીય અસરો, જો કોઈ હોય તો, દર્શાવવી.	હા, કંપની પાસે ઓરેકલ (Oracle) આધારિત કંપનીના બધા વિભાગોને આવરી લેતી સંયોજિત ઇઆરપી (ERP) પદ્ધતિ છે જેમાંથી હિસાબી વ્યવહારોની પ્રક્રિયા થાય છે. અમને એવો કોઈ કિસ્સો જોવા મળ્યો નથી કે જ્યાં હિસાબી વ્યવહારોની પ્રક્રિયા ઇઆરપીની બહાર કરવામાં આવી હોય. તેથી, તેની હિસાબોના સાકલ્ય ઉપર કોઈ અસર પડતી નથી.	કોઈ અસર પડતી નથી.
૨	કંપનીને ઋણદાતા પાસેથી મળેલી લોન પરત કરવાની કંપનીની અશક્તિને લીધે હાલની લોનની કોઈ પુનર્ચના અથવા દેવા/લોન/વ્યાજ વિગેરે જતું કરવાના/લખી વાળવાના કોઈ કિસ્સા બન્યા છે? જો હા, તો તેની નાણાકીય અસરો દર્શાવવી આવા કિસ્સાઓ યોગ્ય રીતે હિસાબમાં લેવાયા છે? (જો ઋણદાતા સરકારી કંપની હોય તો આ માર્ગદર્શિકા ઋણદાતા કંપનીના વૈધાનિક ઓડિટરને પણ લાગુ પડે છે.)	કંપની પાસે કોઈ દેવા નથી. તેથી કંપનીને ઋણદાતા પાસેથી મળેલી લોન પરત કરવાની કંપનીની અશક્તિને લીધે હાલની લોનની કોઈ પુનર્ચના અથવા દેવા/લોન/વ્યાજ વિગેરે જતું કરવાના/લખી વાળવાના કોઈ કિસ્સા બન્યા નથી.	કોઈ અસર પડતી નથી.
૩	કેન્દ્રીય/રાજ્ય સરકાર અથવા તેની એજન્સીઓ પાસેથી ચોક્કસ યોજના માટે મળેલ/મળનાર ભંડોળ (અનુદાન/સહાયકી, વિગેરે) તેની શરતો અને બોલીઓ મુજબ યોગ્ય રીતે હિસાબમાં લેવાયા/વાપરવામાં આવ્યા હતા? વિચલન (Deviation) થયાના કિસ્સાઓની ચાટી બનાવો.	હા, કેન્દ્રીય/રાજ્ય સરકાર અથવા તેની એજન્સીઓ પાસેથી ચોક્કસ યોજના માટે મળેલ /મળનાર ભંડોળ (અનુદાન/સહાયકી, વિગેરે) તેની શરતો અને બોલીઓ મુજબ યોગ્ય રીતે હિસાબમાં લેવાયા/વાપરવામાં આવ્યા હતા.	કોઈ અસર પડતી નથી.

જે એન ગુપ્તા એન્ડ કું એલએલપી

ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી

પેઢી નં. 00545678/5000000000

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સીએ દેવેન્દ્ર ઉપાધ્યાય

ભાગીદાર

મેમ્બરશીપ નં. 050000



## ખંડ-૨

## કંપની ધારા, ૨૦૧૩ ની કલમ ૧૪૩(૫) હેઠળ સેક્ટર માટેની ચોક્કસ પેટા-માર્ગદર્શિકાઓ

અ. નં.	કલમ ૧૪૩ (૫) હેઠળની બહાર પાડેલ પેટા-માર્ગદર્શિકાઓ/ પ્રશ્નો	ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ દ્વારા લેવામાં આવેલ પગલાં	હિસાબો અને નાણાકીય બાબતો ઉપર અસર
		ઉત્પાદન સેક્ટર	
		ખાણકામ	
૧	પર્યાવરણની પ્રતિકૂળ અસરો ઘટાડવા, કંપનીએ સ્થાપિત ધારાધોરણો મુજબ પૂરતા પગલાં ભર્યા છે? અને નિર્વાસિત લોકોના રાહત અને પુનઃવસવાટ માટે પૂરતા પગલાં ભર્યા છે?	અમને આપેલી માહિતી અને ખુલાસા મુજબ, કંપની પર્યાવરણની પ્રતિકૂળ અસર ઘટાડવા/ અંકુશિત કરવા બહારની એજન્સી પાસેથી દરેક પ્રોજેક્ટ માટે પર્યાવરણ પ્રદૂષણ અંકુશ કરવા માટેનો અહેવાલ મેળવે છે.  વર્ષ ૨૦૨૨-૨૩ માટે કંપનીની કોઈપણ યોજના ખાતે મોટો વિસ્થાપન/પુનઃવસવાટ થયો નથી (અમે તાંત્રિક નિષ્ણાતો નથી તેની નોંધ લેશોજી)	કોઈ અસર પડતી નથી.
૨	કંપનીએ ખાણકામ અને પર્યાવરણ સંબંધિત નીતિ અને નિયમો હેઠળ જરૂરી કાયદાકીય પૂર્તતા મેળવી છે?	અમને આપેલી માહિતી અને ખુલાસા મુજબ, કંપનીએ ગુજરાત પ્રદૂષણ નિયંત્રણ બોર્ડ પાસેથી ખાણકામ પ્રોજેક્ટો માટે જરૂરી સંમતિ મેળવી છે.	કોઈ અસર પડતી નથી.
૩	ખાણકામમાંથી ઓવરબર્ડન ન હટાવવાની અને ખાણની પરત પુરવણીની કામગીરી ખાણકામની પ્રવૃત્તિને અનુરૂપ છે?	અમને જણાવ્યા મુજબ, લિઝાઈટ પ્રોજેક્ટો ખાતે ખાણમાંથી ઓવરબર્ડન હટાવવાની અને ખાણની પરત પુરવણીની કામગીરી મંજૂર થયેલ/સુપ્રત કરેલ/બનાવેલ માઈન ક્લોઝર પ્લાન મુજબની ખાણકામ પ્રવૃત્તિને અનુરૂપ છે. (અમે તાંત્રિક નિષ્ણાતો નથી તેની નોંધ લેશોજી.)	કોઈ અસર પડતી નથી.
૪	કંપનીએ કોઈ ખાણમાં કામગીરી વિખેરી નાંખી હોય અને ખાણ કામગીરી બંધ કરી હોય તો તે મુજબ તે સામે ડેડરેન્ટનું ચૂકવણું કર્યું છે કે કેમ તે ચકાસવું.	અમને જણાવ્યા મુજબ કંપનીએ લિઝાઈટ ખલાસ થવાથી પાનાન્દો ખાણની કામગીરી બંધ કરી છે. વર્ષ દરમિયાન ઉપરની ખાણ માટે ₹૬૮.૭૬લાખનું ડેડરેન્ટ ચૂકવ્યું હતું.	લાગુ પડતું નથી
૫	કંપનીએ નાણાકીય પત્રકોમાં પુનઃવસવાટ પ્રવૃત્તિ અને માઈન ક્લોઝર પ્લાનની યોગ્ય હિસાબી અસરો આપી છે?	પુનઃવસવાટ પ્રવૃત્તિ અને માઈન ક્લોઝર અંગેનો ખર્ચ કંપનીના હિસાબી ચોપડામાં એ અંગે અપનાવેલી નીતિ અનુસાર યોગ્ય રીતે હિસાબમાં લેવાયો છે.	કોઈ અસર પડતી નથી.

અ. નં.	કલમ ૧૪૩ (૫) હેઠળની બહાર પાડેલ પેટા માર્ગદર્શિકાઓ/ પ્રશ્નો	ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ દ્વારા લેવામાં આવેલ પગલાં	હિસાબો અને નાણાકીય બાબતો ઉપર અસર
		<b>ઊર્જા ક્ષેત્ર</b>	
		<b>(ઊર્જા) પેદાશ</b>	
૧	થર્મલ પાવર યોજનાઓના કિસ્સાઓમાં વિવિધ પ્રદૂષણ નિયંત્રણ કાયદાઓની પૂર્તતા અંગે અને રાખના વપરાશ અને નિકાલ સહિત તેની અસરો અને કંપનીની આ સંદર્ભની નીતિ ચકાસવી અને તેના ઉપર ટિપ્પણી કરવી.	અમને પૂરી પાડેલી માહિતી અને ખુલાસાઓ અનુસાર, કંપનીએ વિવિધ પ્રદૂષણ નિયંત્રણ કાયદાઓની પૂર્તતા કરી છે. રાખના વરરાશ અને નિકાલના સંદર્ભમાં સામાન્ય રીતે કંપની પાનાન્દ્યો યોજના ખાતે ખાણમાં પડેલા ખાડાઓ પૂરવામાં (backfilling) તેનો ઉપયોગ કરે છે.	કોઈ અસર પડતી નથી.
૨	કંપનીએ ખાનગી પાર્ટીઓ સાથે પીટહેડથી કોલસો ખોદી અને આવકની વહેંચણી કરવાના કરારો કર્યા છે અને એ કંપનીના નાણાકીય હિતની પૂરતી સુરક્ષા કરે છે?	અમને જણાવ્યા મુજબ કંપનીએ પીટહેડથી કોલસો ખોદીને આવકની વહેંચણી કરવાના કોઈ કરારો ખાનગી પાર્ટીઓ સાથે કર્યા નથી.	લાગુ પડતું નથી
૩	કંપની પાસે કોલસા અંગે આપેલા ઓર્ડર અને મળેલ કોલસાના જથ્થા/ગુણવત્તાનું મેળવણું કરવાની યોગ્ય પદ્ધતિ છે? અને કોલસાના ગ્રેડ/ભેજ અને વિલંબ શૂલ્ક વગેરેની હિસાબી ચોપડામાં યોગ્ય નોંધ કરવામાં આવે છે?	કંપની બહારની પાર્ટીઓ પાસેથી કોલસો ખરીદતી નથી. છતાં અમને જણાવવામાં આવ્યું છે કે કંપની પાસે ઈઆરપીમાં ઓર્ડર કરેલ અને મળેલ જથ્થાના મેળવણાની પદ્ધતિ છે અને કોલસાના ગ્રેડ/ભેજ અને વિલંબ શૂલ્ક વિગેરેની લેબોરેટરી પાસેથી મળેલ ટેસ્ટ સર્ટિફિકેટના આધારે નોંધ કરવામાં આવેલ છે. (અમે તાંત્રિક નિષ્ણાતો નથી તેની નોંધ લેશોજી.)	કોઈ અસર પડતી નથી.
૪	મુક્ત ઊર્જાનો કેટલો હિસ્સો રાજ્ય સરકારને આપવાપાત્ર બને છે અને તેની ગણતરી સ્વીકૃત શરતો મુજબ થઈ છે અને હિસાબોમાં સ્વીકૃત હિસાબી ધોરણો મુજબ દર્શાવી છે?	સરકાર અંકુશિત એકમને ઊર્જા વેચવામાં આવે છે અને તેની ગણતરી પીપીએ (ઊર્જા ખરીદી કરાર)ની શરતો મુજબ કરવામાં આવે છે.	કોઈ અસર પડતી નથી.
૫	જળવિદ્યુત યોજનાઓના કિસ્સામાં પાણીનો નિકાલ રાજ્ય સરકારની જૈવ વિવિધતા જાળવવાની બહાર પાડેલી નીતિ/માર્ગદર્શિકાઓ અનુસાર છે? તે ન જાળવવાને કારણે કોઈ દંડ ચૂકવ્યો/ચૂકવવાપાત્ર છે કે કેમ તેનો અહેવાલ આપો.	અમને જણાવ્યા પ્રમાણે કંપની દ્વારા કોઈ જળવિદ્યુત યોજના હાથ ધરવામાં આવ્યો નથી.	લાગુ પડતું નથી

સ્થળ : અમદાવાદ

તારીખ: 30.0૫.2023

UDIN: 23076727BHANLI1163

જે એન ગુપ્તા એન્ડ કું એલએલપી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. 00૬૫૬૯સી/5બલ્યુ100૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૭૬૭૨૭

## ઓડિટરોના અહેવાલ સાથેનું પરિશિષ્ટ-બી

(આ જ તારીખના ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડના સભ્યો પ્રતિના અમારા અહેવાલના ‘અન્ય કાયદાકીય અને નિયંત્રક જરૂરિયાતો ઉપરનો અહેવાલ’ હેઠળના વિભાગમાં ૩(એફ) માં ઉલ્લેખિત)

નાણાકીય અહેવાલની બાબતમાં આંતરિક નાણાકીય અંકુશો ઉપરનો અહેવાલ

એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં કંપની ધારા, ૨૦૧૩ (“ધારા”)ની કલમ ૧૪૩ની પેટા કલમ ૩ ના કલોઝ(૧) હેઠળનો આંતરિક નાણાકીય અંકુશો ઉપરનો અહેવાલ

અમે ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ (“કંપની”) અને તેના નિયંત્રિત એકમો તેની સહયોગી સંસ્થાઓ અને સંયુક્ત નિયંત્રિત એકમો (“ગ્રુપ” તરીકે ઉલ્લેખિત કંપની, તેના નિયંત્રિત એકમો, તેની સહયોગી સંસ્થાઓ અને સંયુક્ત નિયંત્રિત એકમો) નું ૩૧મી માર્ચ, ૨૦૨૩ના રોજનું નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોનું ઓડિટ, તે તારીખે પૂરા થતા વર્ષના એકત્રિત નાણાકીય પત્રકોના અમારા ઓડિટ સાથે, કર્યું છે.

### આંતરિક નાણાકીય અંકુશો માટેની વહીવટની જવાબદારી

ધી ઇન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયાએ બહાર પાડેલ નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોના ઓડિટ ઉપરની માર્ગદર્શક નોંધમાં દર્શાવેલ આંતરિક અંકુશોના આવશ્યક ઘટકોને ધ્યાનમાં લઈને એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક અંકુશો ઉપરના નાણાકીય અહેવાલ આપવાની બાબતમાં કંપનીઓએ/એકમોએ સ્થાપેલા માપદંડો આધારિત આંતરિક નાણાકીય અંકુશો સ્થાપવાની અને નિભાવવાની જવાબદારી ગ્રુપમાં સમાવિષ્ટ જે તે કંપનીઓ / એકમોના નિયામક મંડળની છે. આ જવાબદારીઓમાં પૂરતા આંતરિક નાણાકીય અંકુશોની રૂપરેખા બનાવવી, તેના અમલીકરણ અને નિભાવ કે જે કંપનીના નીતિ નિયમોને વળગી રહીને, તેની અસ્કયામતોનું રક્ષણ, દગા અને ભૂલો અટકાવવા અને શોધવા, હિસાબી રેકર્ડની ચોકસાઈ અને સંપૂર્ણતા અને કંપની ધારા, ૨૦૧૩ હેઠળ જરૂરી એવી રીતે સમયસર આધારભૂત નાણાકીય માહિતી બનાવવા સહિત, આવા અંકુશો ધંધાના વ્યવસ્થિત અને કાર્યક્ષમ સંચાલનની ખાતરી થાય એવી રીતે અસરકારક રીતે કાર્યરત હતા, તેનો સમાવેશ થાય છે.

### ઓડિટરની જવાબદારી

એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં ગ્રુપના નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશો ઉપર અમારા ઓડિટના આધારે અભિપ્રાય વ્યક્ત કરવાની અમારી જવાબદારી છે. આઈસીએઆઈ(ICA)એ બહાર પાડેલ નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોના ઓડિટ ઉપરની માર્ગદર્શક નોંધ (“માર્ગદર્શક નોંધ”) અને ધારાની કલમ ૧૪૩(૧૦) હેઠળ સૂચિત કરેલા ઓડિટીંગ ઉપરના ધોરણો, એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક નાણાકીય અંકુશોના ઓડિટને જેટલે અંશે લાગુ પડે છે, તેના અનુસાર અમે અમારું ઓડિટ હાથ ધર્યું હતું. તે ધોરણો અને માર્ગદર્શક નોંધ પ્રમાણે એ જરૂરી છે કે અમે નૈતિક જવાબદારીઓની પૂર્તતા કરીએ અને ઓડિટનું આયોજન અને કામગીરી એવા હોવા જોઈએ કે એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં નાણાકીય અહેવાલની ઉપર પૂરતા આંતરિક નાણાકીય અંકુશો સ્થપાયા હતા અને નિભાવવામાં આવ્યા હતા અને આવા અંકુશો બધી મહત્વની બાબતમાં અસરકારક રીતે કાર્યરત હતા એની વાજબી ખાતરી મેળવીએ.

અમારી ઓડિટની કામગીરીની કાર્યપ્રણાલીઓમાં નાણાકીય અહેવાલની ઉપરના એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક નાણાકીય અંકુશોની પદ્ધતિના પૂરતાપણા અને તેની કાર્યરત અસરકારકતા અંગે ઓડિટ પુરાવા મેળવવાનો સમાવેશ થાય છે.

અમારા નાણાકીય અહેવાલની ઉપરના એકત્રિત નાણાકીય પત્રકોના સંદર્ભમાં આંતરિક નાણાકીય અંકુશોના ઓડિટમાં નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશો અંગેની સમજ મેળવવાનો, તેમાં રહેલી મહત્વની નબળાઈથી થનારા જોખમની આકારણી કરવાનો અને આવા જોખમની આકારણીના આધારે આંતરિક અંકુશોની રૂપરેખા અને કાર્યરત અસરકારકતાની ચકાસણી અને મૂલ્યાંકનનો સમાવેશ થયો હતો. કાર્યપ્રણાલીઓ પસંદ કરવી એ ઓડિટરની કુનેહ પર આધાર રાખે છે કે જેમાં દગા અથવા ભૂલને લીધે એકત્રિત નાણાકીય પત્રકોમાં ખોટી રજૂઆત અંગેના જોખમની આકારણીનો સમાવેશ થાય છે.

અમે માનીએ છીએ કે અમે જે ઓડિટ પુરાવો મેળવેલ છે તે આંતરિક નાણાકીય અહેવાલની ઉપરના ગ્રુપના આંતરિક નાણાકીય અંકુશો પરના અમારા ઓડિટ અભિપ્રાય માટે પૂરતો અને ઉચિત પાયો પૂરો પાડે છે.

### નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોનો અર્થ:

નાણાકીય અહેવાલની ઉપરના કંપનીનો આંતરિક નાણાકીય અંકુશ એ નાણાકીય અહેવાલની બાબતમાં વિશ્વસનીયતા અને બહારના હેતુઓ માટે સામાન્ય સ્વીકૃત હિસાબી સિદ્ધાંતો મુજબ એકત્રિત નાણાકીય પત્રકો બનાવવા માટે વાજબી ખાતરી પૂરી પાડવા માટે યોજેલ પ્રક્રિયા છે. કંપનીના નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશમાં

૧. રેકર્ડ નિભાવવા કે જેમાં કંપનીની અસ્કયામતોના વ્યવહારો અને નિકાલનું વાજબી વિગતવાર, ચોક્કસ અને યોગ્ય પ્રતિબિંબ પડે;
૨. વ્યવહારોની નોંધણી સામાન્ય સ્વીકૃત હિસાબી સિદ્ધાંતો મુજબ એકત્રિત નાણાકીય પત્રકો બનાવવા માટે જરૂરી હોય તે મુજબ અને કંપનીની આવકો અને ખર્ચા કંપનીના વહીવટ અને નિયામકો દ્વારા અધિકૃત થયા બાદ જ થાય છે, એ અંગે વાજબી ખાતરી પૂરી પાડી શકે; અને
૩. નાણાકીય પત્રકોના ઉપર જેની મહત્વની અસર પડે તેમ હોય તેવા કંપનીની અસ્કયામતોના બિનઅધિકૃત સંપાદન, ઉપયોગ અથવા નિકાલ અટકી શકે અથવા સમયસર શોધી શકાય એ અંગે વાજબી ખાતરી પૂરી પાડી શકે એવી નીતિઓ અને કાર્યપ્રણાલીઓનો સમાવેશ થાય છે.

### નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોની અંતર્ગત મર્યાદાઓ

નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોની અંતર્ગત મર્યાદાઓના કારણે, જેમાં વહીવટના મેળાપીપણા અથવા અચોચતાથી અંકુશોની ઉપરવટ જવાની શક્યતા, ભૂલ અથવા દગાના કારણે મહત્વની ખોટી રજૂઆત થઈ શકે અને શોધી ન શકાય નો સમાવેશ થાય છે. ઉપરાંત ભવિષ્યના સમયગાળા માટે નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશો અંગેના મૂલ્યાંકનના અંદાજોમાં એ જોખમ રહેલું છે કે પરિસ્થિતિમાં ફેરફાર થવાના કારણે અથવા નીતિઓ અથવા કાર્યપ્રણાલીઓની પૂર્તતા કરવામાં અધ:પતન થવાના કારણે નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશો અપૂરતા બની જાય.

### ભાર મુકવા જેવી બાબત

એકત્રિત નાણાકીય પત્રકોની નોંધ ૨.૫૧.૦૧ તરફ અમે ધ્યાન દોરીએ છીએ જેમાં કંપનીનું નિયંત્રિત એકમ- ગુજરાત મિનરલ રિસર્ચ એન્ડ ઇન્ડસ્ટ્રીયલ કન્સલ્ટન્ટ્સી સોસાયટી, ઉપરના એકત્રિત નાણાકીય પત્રકો બનાવવામાં ધ્યાનમાં લેવામાં આવી નથી, કારણકે જીએમઆરઆઈ સીએસએ ૨૦૧૨-૧૩થી કોઈ નાણાકીય વ્યવહારો ન હોવાથી તેના વાર્ષિક હિસાબો બનાવ્યા નથી.

નાણાકીય અહેવાલની ઉપરના આંતરિક અંકુશોની પર્યાપ્ત પદ્ધતિ અંગેના અમારા અહેવાલમાં ઉપરની બાબતોમાં કોઈ ફેરફાર નથી.

**અભિપ્રાય**

ધી ઇન્સ્ટીટ્યુટ ઓફ ચાર્ટર્ડ એકાઉન્ટન્ટ્સ ઓફ ઇન્ડિયાએ બહાર પાડેલ નાણાકીય અહેવાલની ઉપરના આંતરિક નાણાકીય અંકુશોના ઓડિટ ઉપરની માર્ગદર્શક નોંધમાં દર્શાવેલ આંતરિક અંકુશોના આવશ્યક ઘટકોને ધ્યાનમાં લેતા કંપનીએ નાણાકીય અહેવાલની ઉપરના આંતરિક અંકુશને માટે સ્થાપેલ માપદંડોના આધારે, અમારા અભિપ્રાય મુજબ 31મી માર્ચ, 2023ના રોજ ગ્રુપ પાસે બધી મહત્વની બાબતોમાં નાણાકીય અહેવાલની ઉપરના પૂરતા આંતરિક નાણાકીય અંકુશોની પદ્ધતિ છે અને નાણાકીય અહેવાલની ઉપરના આવા નાણાકીય અંકુશો અસરકારક રીતે કાર્યરત હતા.

**અન્ય બાબતો**

જ્યાં સુધી 100% નિયંત્રિત એકમ, ત્રણ સહયોગી સંસ્થાઓ અને ત્રણ સંયુક્ત નિયંત્રિત એકમોને લાગે વળગે છે. ત્યાં સુધી નાણાકીય અહેવાલની

ઉપરના આંતરિક નાણાકીય અંકુશોની પર્યાપ્તતા અને કાર્યરત અસરકારકતા ઉપરના ધારાની કલમ 143 (3) (1) હેઠળના અમારા ઉપરોક્ત અહેવાલો, વહીવટ અમને આપેલી રજૂઆત ઉપર આધારિત છે. કારણકે આ બધા ઓડિટ થયા વગરના છે.

નાણાકીય અહેવાલની ઉપરના પર્યાપ્ત આંતરિક નાણાકીય અંકુશોની પદ્ધતિ અંગેના અમારા અહેવાલમાં ઉપરની બાબતોમાં કોઈ ફેરફાર નથી

**જે એન ગુપ્તા એન્ડ કું એલએલપી**

ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી

પેઢી નં. 00545621/5બલ્ચુ100462

**સ્થળ :** અમદાવાદ

**તારીખ:** 30.04.2023

**UDIN:** 23076727BHANLI1163

**સીએ દેવેન્દ્ર ઉપાધ્યાય**

ભાગીદાર

મેમ્બરશીપ નં. ૭૬૭૨૭

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજનું એકત્રિત સરવૈયું

વિગત	નોંધ નંબર	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
(₹ લાખમાં)			
<b>(૧) અસ્કયામતો</b>			
<b>૧. બિન-ચાલુ અસ્કયામતો</b>			
(એ) સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો	૨.૦૧એ	૧,૦૪,૧૯૧.૫૫	૧,૦૮,૪૮૪.૧૭
(બી) વપરાશનો હક ધરાવતી અસ્કયામત	૨.૦૧બી	૮૬૨.૬૨	૮૧૫.૪૧
(સી) મૂડીકૃત કામો, પ્રગતિમા	૨.૦૧સી	૧,૧૫૬.૪૯	૧,૧૫૯.૯૭
(ડી) સ્થાવર મિલકતોમાં રોકાણ	૨.૦૨	૮,૬૮૭.૫૩	૮,૮૧૧.૩૧
(ઈ) અન્ય આભાસી અસ્કયામતો	૨.૦૩એ	૩૧,૫૪૪.૩૯	૩૨,૮૨૪.૨૩
(એફ) આભાસી અસ્કયામતો, પ્રગતિ હેઠળ	૨.૦૩બી	૧,૧૪૫.૩૪	૧,૧૩૨.૭૦
(જી) નાણાકીય અસ્કયામતો			
(૧) સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાં રોકાણો	૨.૦૪	૨,૦૪૫.૧૫	૧,૮૦૧.૦૬
(૨) અન્ય રોકાણો	૨.૦૫	૪૭,૦૨૬.૧૭	૫૭,૮૧૪.૪૨
(૩) ધિરાણો	૨.૦૬	૫૭૩.૯૯	૬૩૭.૭૮
(૪) અન્ય નાણાકીય અસ્કયામતો	૨.૦૭	૨,૨૪,૪૨૬.૮૩	૧,૫૯,૧૫૬.૫૦
(એચ) અન્ય બિન ચાલુ અસ્કયામતો	૨.૦૮	૬૮,૫૭૫.૫૨	૪૯,૭૫૮.૦૭
<b>કુલ બિન-ચાલુ અસ્કયામતો</b>		<b>૪,૯૦,૨૩૫.૫૮</b>	<b>૪,૨૨,૪૯૫.૬૨</b>
<b>૨. ચાલુ અસ્કયામતો</b>			
(એ) સ્ટોક	૨.૦૯	૧૦,૬૯૮.૧૨	૮,૯૮૦.૮૧
(બી) નાણાકીય અસ્કયામતો			
(૧) વેપારી લેણાં	૨.૧૦	૧૮,૮૯૭.૯૮	૨૦,૪૯૧.૯૭
(૨) રોકડ અને રોકડ સમકક્ષ	૨.૧૧એ	૫,૧૦૭.૪૪	૪,૨૬૩.૭૦
(૩) બેંક સિલક ઉપરના (૨) સિવાયની	૨.૧૧બી	૪,૭૦૦.૪૨	૪,૭૧૩.૯૦
(૪) ધિરાણો	૨.૧૨	૨૯૯.૫૮	૩૦૨.૯૫
(૫) અન્ય નાણાકીય અસ્કયામતો	૨.૧૩	૧,૪૧,૬૧૧.૩૦	૧,૧૩,૩૯૮.૦૨
(સી) અન્ય ચાલુ અસ્કયામતો	૨.૧૪	૨૦,૫૪૭.૩૬	૧૩,૫૬૩.૧૫
<b>કુલ ચાલુ અસ્કયામતો</b>		<b>૨,૦૧,૮૬૨.૨૦</b>	<b>૧,૬૫,૭૧૪.૫૦</b>
વેચાણ માટે ધારણ કરેલ તરીકે વર્ગીકૃત કરેલી અસ્કયામતો	૨.૧૫	૪.૬૭	૪.૯૫
<b>કુલ અસ્કયામતો</b>		<b>૬,૯૨,૧૦૨.૪૫</b>	<b>૫,૮૮,૨૧૫.૦૭</b>
<b>(૨) ઇક્વિટી અને જવાબદારીઓ</b>			
<b>૧. ઇક્વિટી</b>			
(એ) ઇક્વિટી શેર મૂડી	૨.૧૬	૬,૩૬૦.૦૦	૬,૩૬૦.૦૦
(બી) અન્ય ઇક્વિટી	૨.૧૭	૫,૭૩,૪૬૮.૧૧	૪,૭૫,૭૯૯.૦૩
<b>કુલ ઇક્વિટી</b>		<b>૫,૭૯,૮૨૮.૧૧</b>	<b>૪,૮૨,૧૫૯.૦૩</b>
<b>૨. જવાબદારીઓ</b>			
<b>બિન-ચાલુ જવાબદારીઓ</b>			
(એ) નાણાકીય જવાબદારીઓ			
(૧) લીઝ જવાબદારીઓ	૨.૧૮એ	૪૮.૭૧	૨૭.૦૧
(૨) અન્ય નાણાકીય જવાબદારીઓ	૨.૧૮બી	૨૯૬.૩૬	૨૧૧.૧૨
(બી) જોગવાઈઓ	૨.૧૯	૫૬,૧૭૮.૧૦	૫૭,૧૨૩.૫૬
(સી) વિલંબિત કરવેરાની જવાબદારીઓ (ચોખ્ખી)	૨.૨૦	૫,૦૭૧.૪૬	૪,૯૧૮.૮૪
(ડી) અન્ય બિન-ચાલુ જવાબદારીઓ	૨.૨૧	૧,૨૮૪.૧૯	૧,૫૩૧.૦૭
<b>કુલ બિન-ચાલુ જવાબદારીઓ</b>		<b>૬૨,૮૭૮.૮૨</b>	<b>૬૩,૮૧૧.૬૦</b>
<b>ચાલુ જવાબદારીઓ</b>			
(એ) નાણાકીય જવાબદારીઓ			
(૧) લીઝ જવાબદારીઓ	૨.૨૨એ	૦.૭૭	૨૮.૧૮
(૨) વેપારી ચૂકવણા	૨.૨૨બી	-	-
(એ) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસના કુલ બાકી માંગણાં			
(બી) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસ સિવાયના કુલ બાકી માંગણા	૨.૨૩	૨૦,૩૩૧.૭૬	૨૦,૮૯૪.૫૬
(૩) અન્ય નાણાકીય જવાબદારીઓ	૨.૨૪	૧૬,૫૪૩.૩૫	૧૫,૬૪૨.૩૫
(બી) જોગવાઈઓ	૨.૨૪	૨,૫૪૮.૫૪	૧,૧૯૨.૮૩
(સી) અન્ય ચાલુ જવાબદારીઓ	૨.૨૫	૯,૯૭૧.૧૦	૪,૪૮૬.૫૨
<b>કુલ ચાલુ જવાબદારીઓ</b>		<b>૪૯,૩૯૫.૫૨</b>	<b>૪૨,૨૪૪.૪૪</b>
<b>કુલ જવાબદારીઓ</b>		<b>૧,૧૨,૨૭૪.૩૪</b>	<b>૧,૦૬,૦૫૬.૦૪</b>
<b>કુલ ઇક્વિટી અને જવાબદારીઓ</b>		<b>૬,૯૨,૧૦૨.૪૫</b>	<b>૫,૮૮,૨૧૫.૦૭</b>
હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો આ સાથેની નોંધ નાણાકીય પત્રકોનો અભિન્ન ભાગ છે.	૧		

અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ પતી  
પેઢી નં. ૦૦૬૫૬૮૯/ડબલ્યુ.૧૦૦૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૦૭૬૭૨૭

સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઇવાન્સ  
કંપની સચિવ

નિયામક મંડળના નામે અને પતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-૦૬૭૧૭૯૩૭

નીતિન શુક્લ  
નિયામક  
ડીન-૦૦૦૪૧૪૩૩  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩



## 31મી માર્ચ, 2023ના રોજ પૂરા થતા વર્ષનું એકત્રિત નફા અને નુકસાનનું પત્રક

(₹ in Lakh)

વિગત	નોંધ નંબર	2022-23	2021-22
૧. કામગીરીમાંથી આવક	૨.૨૬	૩,૫૦,૧૪૪.૭૫	૨,૭૩,૨૦૭.૮૪
૨. અન્ય આવક	૨.૨૭	૩૯,૩૫૬.૫૩	૧૫,૬૪૬.૦૯
૩. કુલ આવક (૧+૨)		૩,૮૯,૫૦૧.૨૮	૨,૮૮,૮૫૪.૦૩
૪. ખર્ચ			
સ્ટોકમાં ફેરફાર	૨.૨૮	(૧,૦૨૮.૭૮)	૬૦૫.૮૦
કર્મચારી લાભ અંગેનો ખર્ચ	૨.૨૯	૧૫,૮૪૫.૪૭	૧૩,૨૮૯.૩૫
નાણાકીય પડતર	૨.૩૦	૨૨૮.૦૬	૩૨૯.૭૪
ઘસારો અને ક્ષીણતા ખર્ચ	૨.૩૧	૮,૧૧૬.૪૫	૯,૭૯૮.૩૪
અન્ય ખર્ચ	૨.૩૨	૨,૦૦,૫૪૧.૦૬	૧,૮૭,૨૧૪.૭૫
કુલ ખર્ચ (૪)		૨,૨૩,૭૦૨.૨૬	૨,૧૧,૨૩૭.૯૮
૫. કરવેરા પહેલાનો નફો (૩-૪)		૧,૬૫,૭૯૯.૦૨	૭૭,૬૧૬.૦૫
૬. સંયુક્ત સાહસ અને સહયોગી સંસ્થાઓનો નફો/(નુકસાન)માં હિસ્સો ઇક્વિટી પદ્ધતિનો ઉપયોગ કરી હિસાબમાં લીધો (કર બાદ ચોખ્ખો)		૨૪૪.૦૯	૧૪૮.૨૦
૭. કરવેરા ખર્ચ:	૨.૩૩		
ચાલુ કરવેરા ખર્ચ		૪૩,૨૪૯.૧૪	૧૯,૫૮૪.૪૧
વિલંબિત કરવેરા ખર્ચ		(૪૪૩.૪૮)	૧૨,૯૧૩.૭૧
અગાઉના વર્ષોની ઓછી જોગવાઈ		૧,૬૬૩.૯૯	૬૭૫.૯૬
કુલ કરવેરા ખર્ચ (૭)		૪૪,૪૬૯.૬૫	૩૩,૧૭૪.૦૮
૮. વર્ષનો નફો (૫+૬-૭)		૧,૨૧,૫૭૩.૪૬	૪૪,૫૯૦.૧૭
૯. અન્ય સમાવેશક આવક	૨.૩૪		
(૧) નફા અથવા નુકસાનમાં પુનઃવર્ગીકૃત નહિ થનારી બાબતો		(૯,૬૩૪.૨૩)	૩૦,૭૩૧.૦૯
(એ) ઇક્વિટી સાધનોના વાજબી મૂલ્યમાં ફેરફાર અન્ય સમાવેશક આવક (FVTOCI) દ્વારા વાજબી મૂલ્યે માપવામાં આવેલ		(૧૦,૭૮૮.૨૫)	૨૯,૫૭૭.૫૪
(બી) રોજગારી પછીના લાભની જવાબદારીઓની પુનઃમાપણી		૧,૧૫૪.૦૨	૧,૧૫૩.૫૫
(૨) બાબતોને લગતો આવકવેરો જે નફા અથવા નુકસાનમાં પુનઃ વર્ગીકૃત થશે નહિ.		(૫૯૬.૧૫)	(૫૯૬.૧૭)
કુલ અન્ય સમાવેશક આવક (૯)		(૧૦,૨૩૦.૩૮)	૩૦,૧૩૧.૯૨
૧૦. વર્ષની કુલ સમાવેશક આવક (વર્ષના નફા અને અન્ય સમાવેશક આવકની બનેલી) (૮+૯)		૧,૧૧,૩૪૩.૦૮	૭૪,૭૨૨.૦૯
ઇક્વિટી શેર દીઠ કમાણી (EPS) (દાર્શનિક (Face) મૂલ્ય ₹૨)			
મૂળ (₹માં)	૨.૩૫	૩૮.૨૩	૧૪.૦૨
ફેરફાર બાદ (Diluted) (₹માં)	૨.૩૫	૩૮.૨૩	૧૪.૦૨
હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો આ સાથેની નોંધ નાણાકીય પત્રકોનો અભિન્ન ભાગ છે.	૧		

## અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી.  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૮૯/૬૭૯૫૦૦૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૦૭૬૭૨૭  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

## નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-૦૬૭૧૭૯૩૭

નીતિન શુક્લ  
નિયામક  
ડીન-૦૦૦૪૧૪૩૩  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષનું એકત્રિત ઇક્વિટીમાં ફેરફારનું પત્રક (SOCIE)

### એ. ઇક્વિટી શેર મૂડી :

૩૧મી માર્ચ, ૨૦૨૩ના રોજ

(₹ લાખમાં)

વિગત	૧લી એપ્રિલ ૨૦૨૨ના રોજ બાકી	અગાઉના સમયગાળાની ભૂલોને કારણે ઇક્વિટી શેર મૂડીમાં ફેરફાર	૧લી એપ્રિલ ૨૦૨૨ના રોજ પુનઃ દર્શિત કરેલ બાકી	ઇક્વિટી શેર મૂડીમાં ચાલુ વર્ષ દરમિયાન ફેરફાર	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી
૩૧,૮૦,૦૦,૦૦૦ ઇક્વિટી શેર દરેક ₹૨૦	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦

૩૧મી માર્ચ, ૨૦૨૨ના રોજ

(₹ લાખમાં)

વિગત	૧લી એપ્રિલ ૨૦૨૧ના રોજ બાકી	અગાઉના સમયગાળાની ભૂલોને કારણે ઇક્વિટી શેર મૂડીમાં ફેરફાર	૧લી એપ્રિલ ૨૦૨૧ના રોજ પુનઃ દર્શિત કરેલ બાકી	ઇક્વિટી શેર મૂડીમાં ચાલુ વર્ષ દરમિયાન ફેરફાર	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી
૩૧,૮૦,૦૦,૦૦૦ ઇક્વિટી શેર દરેક ₹૨૦	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦	-	૬,૩૬૦.૦૦

### બી. અન્ય ઇક્વિટી :

(₹ લાખમાં)

વિગત	અનામતો અને વધારો		અન્ય સમાવેશક આવક દ્વારા ઇક્વિટી સાધનો	કુલ અન્ય ઇક્વિટી
	સામાન્ય અનામત	જાળવી રાખેલ કમાણી		
૩૧મી માર્ચ, ૨૦૨૧ ના રોજ બાકી	૨,૭૩,૭૪૧.૭૨	૧,૧૦,૦૩૦.૮૦	૧૬,૫૪૮.૬૪	૪,૦૦,૩૨૧.૧૬
અગાઉના સમયગાળાની ભૂલો*	-	૧,૩૬૧.૭૮	-	૧,૩૬૧.૭૮
અહેવાલ દેહણના સમયગાળાની શરૂઆતની પુનઃદર્શિત કરેલી બાકી (એ)	૨,૭૩,૭૪૧.૭૨	૧,૧૧,૪૨૨.૫૮	૧૬,૫૪૮.૬૪	૪,૦૧,૭૧૨.૯૪
વર્ષનો નફો	-	૪૪,૫૮૦.૧૭	-	૪૪,૫૮૦.૧૭
વર્ષની અન્ય સમાવેશક આવક	-	૭૫૦.૪૫	૨૮,૩૮૧.૪૭	૩૦,૧૩૧.૯૨
વર્ષની કુલ સમાવેશક આવક (બી)	-	૪૫,૩૪૦.૬૨	૨૮,૩૮૧.૪૭	૭૩,૭૨૨.૦૯
ડિવિડન્ડ (સી)	-	(૬૩૬.૦૦)	-	(૬૩૬.૦૦)
૩૧મી માર્ચ, ૨૦૨૨ના રોજ બાકી (એ+બી+સી)	૨,૭૩,૭૪૧.૭૨	૧,૫૬,૧૨૭.૨૦	૪૫,૯૩૦.૧૧	૪,૭૫,૭૯૯.૦૩
૧લી એપ્રિલ, ૨૦૨૨ના રોજની બાકી (ડી)	૨,૭૩,૭૪૧.૭૨	૧,૫૬,૧૨૭.૨૦	૪૫,૯૩૦.૧૧	૪,૭૫,૭૯૯.૦૩
વર્ષનો નફો	-	૧,૨૧,૫૭૩.૪૬	-	૧,૨૧,૫૭૩.૪૬
વર્ષની અન્ય સમાવેશક આવક	-	૮૬૩.૫૫	(૧૧,૦૮૩.૯૩)	(૧૦,૨૩૦.૩૮)
વર્ષની કુલ સમાવેશક આવક (ઇ)	-	૧,૨૨,૪૩૭.૦૧	(૧૧,૦૮૩.૯૩)	૧,૧૧,૩૫૩.૦૮
ડિવિડન્ડ (એફ)	-	(૧૩,૬૭૪.૦૦)	-	(૧૩,૬૭૪.૦૦)
૩૧મી માર્ચ, ૨૦૨૩ના રોજ બાકી (ડી+ઇ+એફ)	૨,૭૩,૭૪૧.૭૨	૨,૬૪,૮૮૦.૨૧	૩૪,૮૩૬.૧૮	૫,૪૩,૪૫૮.૧૧

\* અગાઉના સમયગાળાની બાબતોને કારણે કરેલ હવાલા (adjustments) ની અસરો નોંધ નંબર ૨.૪૮માં સમજાવવામાં આવી છે.

#### અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું એલએલપી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. ૦૦૬૫૬૯૯/ડબલ્યુ૧૦૦૮૯૨

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. ૦૭૬૭૨૭

સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

#### નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-૦૬૭૧૭૯૩૭

નીતિન શુક્લ  
નિયામક  
ડીન-૦૦૦૪૧૪૩૩  
સ્થળ: અમદાવાદ  
તા.૩૦મી મે, ૨૦૨૩

## 31મી માર્ચ, 2023ના રોજ પૂરા થતા વર્ષનું એકત્રિત રોકડ આવક-જાવક પત્રક

(₹ લાખમાં)

વિગત	2022-23	2021-22
<b>ચાલુ કામગીરીમાંથી રોકડ આવક-જાવક</b>		
કરવેરા પહેલાનો નફો	1,54,066.02	10,515.04
હવાલા :		
ઘસારો અને ક્ષીણતા ખર્ચ	2,115.84	6,062.38
નાણાકીય પડતર	220.61	213.21
બેંકો અને કંપનીઓમાંથી મળેલ વ્યાજ	(13,620.80)	(2,000.65)
ડિવિડન્ડની આવક	(1,062.83)	(661.22)
સ્થાયી અસ્કયામતોના વેચાણમાંથી થયેલ ચોખ્ખો લાભ	(15.38)	(33.68)
અગાઉના વર્ષોની વધારાની જોગવાઈ પરત લીધી	(201.80)	(101.51)
અસ્કયામતોની / પરચૂરણ બાકીઓની / સ્ટોર્સની માંડવાળ / (પરત લીધી)	(153.10)	(150.13)
અગાઉના સમયગાળાનું સમાયોજન	-	1,361.02
આવકવેરા ઉપર વ્યાજ	(12,180.02)	-
<b>કાર્યકારી મૂડીના ફેરફાર પહેલાનો ચાલુ કામગીરીમાંથી નફો</b>	<b>1,40,434.44</b>	<b>10,515.04</b>
હવાલા :		
ધંધાકીય તથા અન્ય લેણાં	(10,248.80)	(20,233.58)
સ્ટોક	(1,448.34)	1,022.80
ધંધાકીય અને અન્ય ટેવા	5,024.50	10,602.00
<b>ચાલુ કામગીરીમાંથી રોકડ આવક</b>	<b>1,30,761.80</b>	<b>10,301.26</b>
કરવેરાની ચૂકવણી	(88,548.86)	(22,234.50)
<b>ચાલુ કામગીરીમાંથી ચોખ્ખી રોકડ આવક-જાવક (એ)</b>	<b>42,212.94</b>	<b>18,066.76</b>
<b>રોકાણોની કામગીરીની રોકડ આવક-જાવક</b>		
સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો, સ્થાવર મિલકતોમાં રોકાણ અને આભાસી અસ્કયામતોની ખરીદી	(2,320.42)	(3,610.44)
સ્થાયી અસ્કયામતોનું વેચાણમાંથી ઉપજ	33.06	80.02
થાપણો (મુકેલ) / પાકેલ (matured)	(25,221.08)	(10,011.58)
બેંકો અને કંપનીઓમાંથી મળેલ વ્યાજ	6,864.86	10,431.30
ડિવિડન્ડની આવક	1,062.83	661.22
<b>રોકાણોની કામગીરીમાંથી ચોખ્ખી રોકડ આવક-જાવક (બી)</b>	<b>(10,700.75)</b>	<b>(5,748.48)</b>
<b>નાણાકીય કામગીરીમાંથી રોકડ આવક-જાવક</b>		
લીઝ જવાબદારીમાંથી ચૂકવણી	(42.52)	(32.18)
ચૂકવેલ ડિવિડન્ડ	(13,508.00)	(535.00)
<b>નાણાકીય કામગીરીમાંથી ચોખ્ખી રોકડ આવક-જાવક (સી)</b>	<b>(13,550.52)</b>	<b>(567.18)</b>
<b>રોકડ તથા રોકડ સમકક્ષમાં ચોખ્ખો વધારો/(ઘટાડો) (એ+બી+સી)</b>	<b>15,111.67</b>	<b>(1,248.50)</b>
<b>રોકડ તથા રોકડ સમકક્ષની સમયગાળાની શરૂઆતની બાકી</b>	<b>8,533.00</b>	<b>24,132.08</b>
<b>રોકડ તથા રોકડ સમકક્ષની સમયગાળાની આખરની બાકી</b>	<b>4,421.33</b>	<b>4,253.00</b>
<b>રોકડ આવક-જાવકના પત્રકની નોંધ :</b>		
૧. રોકડ અને રોકડ સમકક્ષમાં સમાવિષ્ટ છે :		
હાથ ઉપર રોકડ અને ચેકો	-	-
બેંકોમાં બાકી		
ચાલુ ખાતાઓમાં	1,400.88	1,362.00
થાપણ ખાતાઓમાં (અસલ મુદત ત્રણ માસ કરતાં ઓછી)	-	54.00
નાણાકીય સંસ્થાઓ પાસે થાપણ	3,000.00	2,000.00
	<b>4,400.88</b>	<b>3,316.00</b>

૨. નજીકના લાભ રૂપિયામાં પૂર્ણાંકિત (Round off) કરવા અને / અથવા ચાલુ વર્ષના આંકડાઓ સાથે સરખામણી થઈ શકે તે માટે ગઈ સાલના આંકડાઓને જ્યાં જરૂરી જણાય ત્યાં પુનઃજૂથ/પુનઃગોઠવણી/પુનઃવર્ગીકૃત/પુનઃદર્શાવ્યા અને સુધારેલા છે.

૩. રોકડ આવક-જાવક પત્રક ઈન્ડ એએસ-૭ મુજબ પરોક્ષ પદ્ધતિથી બનાવવામાં આવેલ છે.

અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું. એલ.એલ.પી.  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. 0054522/5/ડબલ્યુ100222

સીએ દેવેન્દ્ર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. 005020  
સ્થળ: અમદાવાદ  
તા. 30મી મે, 2023

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐચર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
ડીન-050910630

નીતિન શુક્લ  
નિયામક  
ડીન-00081833  
સ્થળ: અમદાવાદ  
તા. 30મી મે, 2023

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતા વર્ષ માટે નાણાકીય પત્રકો ઉપરની નોંધ

### નોંધ ૧: હિસાબ પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો.

આ નોંધ એકત્રિત નાણાકીય પત્રકો બનાવવામાં લાગુ પાડેલા હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતોની યાદી પૂરી પાડે છે. આ એકત્રિત નાણાકીય પત્રકો કંપની અને તેની પેટા કંપનીઓના (સંયુક્ત રીતે ગ્રુપ તરીકે ઉલ્લેખવામાં આવતા) અને સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોના ગ્રુપમાં હિતના નાણાકીય પત્રકોના બનેલા છે.

#### (એ) તૈયાર કરવાનો આધાર-

##### (૧) ઇન્ડ એએસના અનુપાલનનું વિધાન :

એકત્રિત નાણાકીય પત્રકો કંપની ધારા, ૨૦૧૩ (ધારા)ની કલમ ૧૩૩ હેઠળ નિર્દિષ્ટ ભારતીય હિસાબી ધોરણો (ઇન્ડ એએસ), સમયાંતરે સુધારેલા કંપનીઓના (ભારતીય હિસાબી ધોરણો) નિયમો, ૨૦૧૫ સાથે વાંચતા અને ધારાની અન્ય લાગુ પડતી જોગવાઈઓ મુજબ તૈયાર કરવામાં આવ્યા છે.

##### (૨) ઐતિહાસિક પડતર પરંપરા :

નાણાકીય પત્રકો ભારતમાં સામાન્ય સ્વીકૃત હિસાબી સિદ્ધાંતો અને ધારાની સંબંધિત જોગવાઈઓ, તે હેઠળ નિર્દિષ્ટ ભારતીય હિસાબી ધોરણો સહિત, ઐતિહાસિક પડતર પરંપરા હેઠળ લહેણા પદ્ધતિ પ્રમાણે બનાવ્યા છે, સિવાય કે નીચેની બાબતો કે જ્યાં લાગતા વળગતા ઇન્ડ એએસની જરૂરિયાતો મુજબ વાજબી મૂલ્યાંકનનો અમલ કરવામાં આવ્યો છે :

- ઇક્વિટી સાધનોમાં રોકાણો :
- વેચાણ માટે ધારણ કરેલી બિન- ચાલુ અસ્ક્યામતો અને
- કર્મચારી વ્યાખ્યાયિત લાભ યોજનાઓ- યોજના અસ્ક્યામતો અને
- લીઝની માપણી જે વાજબી મૂલ્યાંકન નથી પણ જેમાં વાજબી મૂલ્યાંકનની થોડી સમાનતા હોય છે.

#### અગાઉના સમયની - અગાઉથી ચૂકવેલ બાબતો :

વહીવટ નક્કી કરેલ મહત્વપૂર્ણ વધતી (₹૫૦,૦૦૦) બાબતો જે તે હિસાબી સમયગાળામાં પશ્ચાત્કર્તી અમલથી હિસાબમાં લઈ સંબંધિત હિસાબી સમયગાળામાં પુનઃ દર્શાવવામાં આવે છે. અન્ય બાબતો જે વર્ષમાં ઊભી થાય તે વર્ષમાં હિસાબમાં લેવામાં આવે છે.

#### (૩) અંદાજો અને અભિપ્રાયો (Judgements) નો ઉપયોગ :

ઇન્ડ એએસ સાથે સુસંગત નાણાકીય પત્રકો બનાવવા અને રજૂ કરવા વહીવટ માટે અંદાજો, અભિપ્રાયો અને અનુમાનો કરવા જરૂરી છે કે જે અહેવાલમાં દર્શાવેલ અસ્ક્યામતો અને જવાબદારીઓ, આવકો અને ખર્ચો અને સંભવિત જવાબદારીઓના પ્રક્ટીકરણની રકમોને અસર કરે છે. આવા અંદાજો અને અનુમાનો, નાણાકીય પત્રકોની તારીખની સંબંધિત હકીકતો અને સંજોગોના વહીવટના મૂલ્યાંકન ઉપર આધારિત છે. વાસ્તવમાં પરિણામો આ અંદાજો કરતા જુદા પણ આવે.

અંદાજો અને અંતર્ગત અનુમાનોની સમીક્ષા ચાલુ ધોરણો (ongoing basis) કરવામાં આવે છે. હિસાબી અંદાજોમાં સુધારા ભવિષ્યની અસરથી (Prospectively) હિસાબમાં લેવાય છે.

આ નીતિ એવા ક્ષેત્રો કે જેમાં અભિપ્રાય જરૂરી બન્યો હોય અને એવી બાબતો કે જેમાં અંદાજો અને અનુમાનોના કારણે મહત્વના હવાલા પડવાની સંભાવના હોય કે જેની મૂળમાં આકારણી કરી હોય તેના કરતાં અલગ પરિણામ આવ્યું હોય તેનું વિહંગાવલોકન કરવાની જોગવાઈ કરે છે. આવા દરેક અંદાજો અને અભિપ્રાયો અંગેની વિગતવાર માહિતી નાણાકીય પત્રકોમાં અસરગ્રસ્ત દરેક લાઇન બાબત (Line item)ની ગણતરીના આધારની માહિતી સાથે સંબંધિત નોંધોમાં સમાવિષ્ટ છે.

અનુમાનો, અંદાજો અને અનિશ્ચિતતાઓ અંગેની માહિતી કે જેમાં આગામી નાણાકીય વર્ષમાં મહત્વના હવાલા પાડવામાં પરિણામે એવું નોંધપાત્ર જોખમ હોય તે નીચેની નોંધોમાં સમાવિષ્ટ છે. :

નોંધ ૨.૦૨ - સ્થાવર મિલકતોમાં રોકાણનું વાજબી મૂલ્યાંકન

નોંધ ૨.૧૫ - વેચાણ માટે ધારણ કરેલી બિન-ચાલુ

અસ્ક્યામતોનું વાજબી મૂલ્યાંકન

નોંધ ૨.૧૯/૨.૩૭ - જોગવાઈઓ અને સંભવિત જવાબદારીઓ

નોંધ ૨.૨૦ - ચાલુ/વિલંબિત કરવેરાની જવાબદારીઓ

નોંધ ૨.૨૪ - કર્મચારી વ્યાખ્યાયિત લાભ અંગેની જવાબદારીઓની માપણી

નોંધ ૨.૪૨ - સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો અને અન્ય અસ્ક્યામતોની વસ્તુઓમાં મૂલ્યમાં ઘટાડો

નોંધ ૨.૪૫ - નાણાકીય અસ્ક્યામતો (લેણામાં અપેક્ષિત શાખા ગુક્સાન સહિત)ના મૂલ્યમાં ઘટાડો

નોંધ ૨.૪૫ - રોકાણોનું વાજબી મૂલ્યાંકન

વાજબી મૂલ્યની માપણીના સિદ્ધાંતો હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતોની નોંધ (એમ) માં પૂરા પાડવામાં આવ્યા છે.

#### (૪) ચાલુ સામે બિન-ચાલુ વર્ગીકરણ :

ધારાના ઇન્ડ એએસ સુસંગત પરિશિષ્ટ-૩ની જરૂરિયાત મુજબ તેના આધારે ગ્રુપની અસ્ક્યામતો અને જવાબદારીઓ ચાલુ/બિન-ચાલુમાં વર્ગીકૃત કરી સરવૈયામાં રજૂ કરે છે.

#### (બી) એકત્રિકરણ અને ઇક્વિટી હિસાબોના સિદ્ધાંતો :

##### (૧) પેટા કંપનીઓ :

પેટા કંપનીઓ બધા એકમો (માળખાગત એકમો સહિત) છે જેના ઉપર કંપનીનો અંકુશ છે. કંપની એકમને અંકુશિત ત્યારે કરે છે જ્યારે કંપની તેની એકમની સાથે સંડોવણી (involvement) ને લીધે ફેરફાર થતું રહેતું મળતર મેળવવા મુક્ત (exposed) હોય અથવા મેળવવાનો તેને હક્ક હોય અને તે એકમની સંબંધિત પ્રવૃત્તિઓને દોરવણી આપવાના તેના અધિકાર (power) દ્વારા તે મળતરને અસર પડવાની ક્ષમતા હોય. પેટા કંપનીઓના જે તારીખથી ગ્રુપ (group)ને અંકુશ ટ્રાન્સફર થયો હોય ત્યારથી પૂર્ણપણે એકત્રિત કરવામાં આવે છે. જ્યારથી અંકુશ સમાપ્ત થઈ જાય તે તારીખથી એકત્રિકરણમાંથી મુક્ત (deconsolidated) કરવામાં આવે છે.

કંપની, હોલ્ડિંગ (parent) અને પેટા કંપનીઓના નાણાકીય પત્રકો અસ્ક્યામતો, જવાબદારીઓ, ઇક્વિટી, આવક અને ખર્ચ જેવી બાબતો લીટીથી લીટી ઉમેરી એકત્રિત કરે છે. આંતર કંપની વ્યવહારો, બાકીઓ અને ગ્રુપ કંપનીઓ વચ્ચેના વ્યવહારો ઉપરના રોકડમાં રૂપાંતરિત નહિ થયેલા (unrealised) લાભો કાઢી નાખવામાં આવે છે. રોકડમાં રૂપાંતરિત નહિ થયેલા ગુક્સાનને પણ કાઢી નાખવામાં આવે છે, સિવાય કે વ્યવહાર તબદીલ કરેલ અસ્ક્યામતમાં મૂલ્ય ઘટાડો થયેલો છે તેનો પુરાવો પૂરો પાડે. પેટા કંપનીઓની હિસાબી પદ્ધતિના નીતિવિષયક સિદ્ધાંતો ગ્રુપમાં અપનાવેલા સિદ્ધાંતો સાથે સંવાદિતા જળવાય તે સુનિશ્ચિત કરવા, જ્યાં જરૂર જણાય ત્યાં એકસરખા (aligned) કરવામાં આવ્યા છે.

પેટા કંપનીઓના પરિણામો અને ઇક્વિટીમાં બિન-અંકુશિત હિસ્સા, અનુક્રમે એકત્રિત નક્ષા અને ગુક્સાનના પત્રક, એકત્રિત ઇક્વિટીમાં ફેરફારોના પત્રક અને એકત્રિત સરવૈયામાં અલગથી દર્શાવવામાં આવે છે.

**(૨) સહયોગી સંસ્થાઓ :**

સહયોગી સંસ્થાઓ બધા એવા એકમો છે જેના ઉપર ગ્રુપનો નોંધપાત્ર પ્રભાવ હોય છે પણ અંકુશ અથવા સંયુક્ત અંકુશ હોતો નથી. સહયોગી સંસ્થાઓમાં રોકાણો, શરૂઆતમાં પડતરથી ગણતરીમાં લીધા બાદ હિસાબની ઇક્વિટી પદ્ધતિનો ઉપયોગ કરી હિસાબમાં લેવામાં આવે છે. જે તારીખથી રોકાણ થયેલ સંસ્થામાં નોંધપાત્ર પ્રભાવ સમાપ્ત થઈ જાય તે તારીખથી ઇક્વિટી હિસાબની પદ્ધતિથી ગણવાનું બંધ કરવામાં આવે છે.

**(૩) સંયુક્ત ગોઠવણો :**

ઈન્ડ એએસ ૧૧૧ હેઠળ, સંયુક્ત ગોઠવણો, સંયુક્ત ગોઠવણોમાં રોકાણો સંયુક્ત કામગીરીઓ અથવા સંયુક્ત સાહસો તરીકે વર્ગીકૃત કર્યા છે. વર્ગીકરણ સંયુક્ત ગોઠવણોનાં કાયદેસરના માળખા કરતાં દરેક રોકાણકારના કરારજન્ય હક્કો અને જવાબદારીઓ ઉપર આધાર રાખે છે.

**(૪) સંયુક્ત સાહસો :**

સંયુક્ત સાહસોમાં હિસ્સો, પ્રારંભમાં એ એકત્રિત સરવૈયામાં પડતરથી ગણતરીમાં લીધા બાદ ઇક્વિટી પદ્ધતિથી હિસાબમાં લેવામાં આવે છે.

ઇક્વિટી હિસાબની પદ્ધતિ હેઠળ, પ્રારંભમાં રોકાણો પડતરથી ગણતરીમાં લેવામાં આવે છે અને ત્યારબાદ રોકાણ થનાર (investee) સંસ્થાના નફા અને નુકસાનમાં સંપાદન-બાદના નફા અથવા નુકસાનમાં ગ્રુપનો હિસ્સો અને રોકાણ થનાર (investee) સંસ્થાની અન્ય સમાવેશક આવકમાં ગ્રુપનો અન્ય સમાવેશક આવકમાં હિસ્સો સમાયોજિત (Adjusted) કરવામાં આવે છે. રોકાણની ધારણ કરેલી રકમમાંથી સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાંથી મળેલ અથવા મળવાપાત્ર ડિવિડન્ડ બાદ કરીને ગણતરીમાં લેવામાં આવે છે.

જ્યારે ઇક્વિટીથી હિસાબમાં લેવાયેલા રોકાણોના નુકસાનમાં ગ્રુપનો હિસ્સો, અન્ય કોઈપણ બિન-સલામત લાંબાગાળાના લેણા સહિત, એકમના (entity)ના હિસ્સા જેટલો અથવા તેથી વધી જાય, ત્યારે ગ્રુપમાં વધુ નુકસાન ગણતરીમાં લેવામાં આવતું નથી, સિવાય કે તેણે અન્ય એકમના વતી જવાબદારી માથે લીધી હોય અથવા ચૂકવણા કર્યા હોય.

ગ્રુપ અને તેની સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસો વચ્ચેના વ્યવહારોમાં રોકડમાં રૂપાંતરિત નહિ થયેલ (unrealised) લાભો, તે એકમોમાં ગ્રુપના હિસ્સાના પ્રમાણમાં કાઢી નાખવામાં (eliminated) આવે છે. રોકડમાં રૂપાંતરિત નહિ થયેલ નુકસાન પણ કાઢી નાખવામાં આવે છે, સિવાય કે તબદીલ થયેલી અસ્કયામતના મૂલ્યમાં ઘટાડો થયો છે તેનો પુરાવો પૂરો પાડવામાં આવે. જે ઇક્વિટી પદ્ધતિથી હિસાબોમાં લેવાયેલ હોય એવા રોકાણ થયેલ એકમોની હિસાબની પદ્ધતિના સિદ્ધાંતોમાં, ગ્રુપના સિદ્ધાંતો સાથે સુસંગતતા સુનિશ્ચિત કરવા, જ્યાં જરૂરી જણાય ત્યાં ફેરફાર કરવામાં આવ્યા છે.

**(સી) ઉછીના નાણા લેવા માટેનો ખર્ચ**

પાત્રતા ધરાવતી સ્થાયી અસ્કયામતો મેળવવા અથવા તેના બાંધકામ દરમિયાન ઉછીના નાણાં લેવા માટે જે ખર્ચ કરવો પડે છે તે જે તે અસ્કયામતના ખર્ચના ભાગ તરીકે ગણી મૂડીકૃત કરવામાં આવે છે. પાત્રતા ધરાવતી અસ્કયામત, એવી અસ્કયામત છે કે જેને સંકલ્પિત ઉપયોગમાં લેવા માટે તૈયાર કરતા ઘણો લાંબો સમયગાળો લાગે છે. ઉછીના નાણાં લેવા માટેના અન્ય બધા ખર્ચને મહેસૂલી ખર્ચ તરીકે ગણવામાં આવે છે.

**(ડી) સ્થાયર મિલકત, ચંત્રો અને ઉપકરણો (પીપીઈ) :**

ફી હોલ્ડ જમીન ઐતિહાસિક પડતરે ધારણ કરવામાં આવે છે. પીપીઈની અન્ય બધી વસ્તુઓ સંચિત ઘસારો અને મૂલ્ય ઘટાડાનું નુકસાન, જો કોઈ હોય તો, બાદ કરી મેળવવા/ બાંધવાની ઐતિહાસિક પડતરે (વસૂલાતપાત્ર કર બાદ ચોખ્ખી) દર્શાવવામાં આવે છે.

ઐતિહાસિક પડતરમાં જે તે વસ્તુઓના સંપાદન તેમજ બાંધકામ/સ્થાપનામાં થયેલ સંબંધિત સીધા ખર્ચનો સમાવેશ થાય છે, પણ લિગ્નાઈટ ખાણ પ્રોજેક્ટોની ફેલિંગની પડતરને બાકાત રાખવામાં આવે છે. ત્યારબાદ પડતર ત્યારે જ અસ્કયામતની ધારણ કરેલી રકમમાં ઉમેરવામાં અથવા અસ્કયામત તરીકે, જે બંધબેસતુ હોય તે, ગણતરીમાં લેવામાં આવે છે, જ્યારે એ સંભવિત હોય કે તે વસ્તુ સાથે સંલગ્ન આર્થિક લાભોનો પ્રવાહ ગ્રુપને મળશે અને વસ્તુની પડતર વિશ્વસનીય રીતે માપી શકાય તેમ હોય. અન્ય બધા મરામત અને નિભાવ ખર્ચ જ્યારે તે થયા હોય તે અહેવાલના સમયગાળા દરમિયાન નફા અને નુકસાન પત્રકમાં ઉધારવામાં આવે છે. શરૂઆતમાં અસ્કયામતોના સંપાદન થઈ ગયા બાદ, પુનઃવસવાટ અને પુનઃસ્થાપન ખર્ચ, જે વર્ષમાં તે થયા હોય તે વર્ષના નફા અથવા નુકસાનના ખર્ચ તરીકે ઉધારવામાં આવે છે.

ઉત્પાદન (Generating) એકમો, પાવર સ્ટેશન અને સ્વીચયાર્ડ, વિગેરેના મશીનરી સ્પેર્સ, ઉપકરણો સાથે અથવા તો પાછળથી મેળવવામાં આવ્યા હોય તેમને ત્યારે જ અસ્કયામતની ધારણ કરેલી રકમમાં અથવા અલગ અસ્કયામત તરીકે, જે બંધબેસતું હોય તે, મૂડીકૃત કરવામાં આવે છે, જ્યારે એ સંભવિત હોય કે ભવિષ્યમાં તે વસ્તુ સાથે સંલગ્ન આર્થિક લાભોનો પ્રવાહ ગ્રુપને મળશે અને વસ્તુની પડતર વિશ્વસનીય રીતે માપી શકાય તેમ હોય.

અસ્કયામતના વપરાશ પછી તે અસ્કયામતને વિસ્થાપિત (decommissioning) કરવાની અપેક્ષિત પડતરનું મૂલ્ય જે તે અસ્કયામતની પડતરમાં ત્યારે ઉમેરવામાં આવે છે. જ્યારે તેની જોગવાઈની ગણતરીનો માપદંડ પરિપૂર્ણ થાય.

પ્રગતિમાં રહેલ મૂડીકૃત કામોમાં, જે અસ્કયામતો સ્થાપિત થવાની બાકી હોય તેને સંપાદન કરવાના/ બાંધવા અંગેના સીધા ખર્ચ અને પ્રોજેક્ટનો માલસામાન અને સ્વાનગીમાં રહેલ અસ્કયામતોનો સમાવેશ થાય છે.

પીપીઈની વસ્તુને તે અસ્કયામતનો નિકાલ કરવામાં આવે અથવા તે અસ્કયામતનો વપરાશ ચાલુ રાખવાથી ભવિષ્યમાં કોઈ આર્થિક લાભો મળવાની અપેક્ષા ન હોય ત્યારે ગણતરીમાં લેવામાં આવતા નથી. પીપીઈની વસ્તુના નિકાલ અથવા નિવૃત્તિમાંથી ઉભા થતાં કોઈ પણ લાભ અથવા નુકસાનને નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

ગ્રુપના નિરૂપયોગી/ઘસાઈ ગયેલા ચંત્રો અને ઉપકરણો, વાહનો અને અન્ય અસ્કયામતોની હિસાબી ચોપડામાંથી માંડવાળ, યોગ્ય સત્તાવાળાઓની મંજૂરી મેળવ્યા પછી તેની પડતર કિંમતના ૮૫ ટકાની મર્યાદામાં કરવામાં આવે છે. તેમની ચોખ્ખી ચોપડે કિંમત અથવા ચોખ્ખી પ્રાચ્ય કિંમત તેમાંથી જે ઓછી હોય તે કિંમતે દર્શાવવામાં આવે છે.

સરકાર સિવાય અન્ય પાર્ટીઓ પાસેથી ગ્રુપને વગર ખર્ચ મળેલ પીપીઈની વસ્તુ નજીવી કિંમતે દર્શાવવામાં આવે છે.

**(ઈ) સ્થાયર મિલકતોમાં રોકાણ :**

સ્થાયર મિલકતોમાં રોકાણમાં ભાડાની ઉપજ અને / અથવા મૂડીની મૂલ્યવૃદ્ધિ માટેની ફી હોલ્ડ જમીન અને મકાનો (બાંધકામ હેઠળની સ્થાયર મિલકતો સહિત) નો સમાવેશ થાય છે.

સ્થાયર મિલકતમાં રોકાણ, સંબંધિત વ્યવહારના ખર્ચ સાથે શરૂઆતમાં તેની પડતર કિંમતે માપવામાં આવે છે. પછીના ખર્ચને અસ્કયામતની ધારણ કરેલ રકમમાં ત્યારે જ મૂડીકૃત કરવામાં આવે છે, જ્યારે એ સંભવિત હોય કે ભવિષ્યમાં વસ્તુ સાથે સંલગ્ન આર્થિક લાભોનો પ્રવાહ ગ્રુપને મળશે અને વસ્તુની પડતર વિશ્વસનીય રીતે માપી શકાય તેમ હોય. અન્ય બધા મરામત અને નિભાવ ખર્ચ જ્યારે તે થયા હોય તે અહેવાલના સમયગાળા દરમિયાન નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે.

**(એફ) આભાસી અસ્કયામતો :**

આભાસી અસ્કયામતો શરૂઆતમાં પડતર કિંમતે (વસૂલાતપાત્ર કર બાદ ચોખ્ખી, જો કોઈ હોય તો) માપવામાં આવે છે. જો આભાસી



અસ્કયામત માટેની ચુકવણી સામાન્ય ઉદ્યોગ શરતોથી વધુ વિલંબિત કરવામાં આવે તો તેની પડતર રોકડ ભાવ સમકક્ષ છે. ત્યારબાદ, આભાસી અસ્કયામતોની પડતર કિંમતમાંથી, સંચિત લાખી વાળેલ રકમ અને સંચિત મૂલ્ય ઘટાડાનું નુકસાન, જો કોઈ હોય તો, તે બાદ કરી ધારણ કરવામાં આવે છે.

ખાણકામની લીઝની પડતર, જેમાં ખાણકામ માટેના હક્ક મેળવવાની પડતરનો સમાવેશ થાય છે. તેને જે વર્ષમાં ખર્ચ થયો હોય તેમાં “ખાણકામના હક્કો”ના મથાળા હેઠળ આભાસી અસ્કયામતો તરીકે મૂડીકૃત કરવામાં આવે છે. અમલીકરણ હેઠળની ખાણો/ખાણકામ યોજનાઓ બાબતમાં, વાણિજ્યિક ધોરણે ઉત્પાદન ચાલુ થવાની તારીખ સુધી કરવામાં આવેલ કામગીરી પૂર્વેના ખર્ચની માંડવાળ તે ખર્ચ જે વર્ષમાં થયા હોય તે વર્ષમાં કરવામાં આવે છે.

## (જી) ઘસારા અને ક્ષીણતા ખર્ચની પદ્ધતિઓ, અંદાજિત ઉપયોગિતા કાળ અને શેષ મૂલ્યો :

### ૧. પીપીઈ અને સ્થાયર મિલકતોમાં રોકાણ :

ધારાના પરિશિષ્ટ-૨માં સૂચિત ઉપયોગિતા કાળના આધારે સીધી રેખાની પદ્ધતિ (એસએલએમ) પ્રમાણે ઘસારો ઉધારવામાં આવે છે. અસ્કયામતોના શેષ મૂલ્યો અને ઉપયોગિતા કાળની દરેક અહેવાલની તારીખે સમીક્ષા કરવામાં આવે છે. અને જો યોગ્ય જણાય તો સમાયોજિત કરવામાં આવે છે.

વર્ષ દરમિયાન સંપાદન કરેલી/કાઢી નાંખેલી પીપીઈની બાબતો ઉપર સંપાદન/ નિકાલની તારીખના સંદર્ભમાં પ્રમાણસર દરે (pro rata basis) ઘસારાની જોગવાઈ કરવામાં આવે છે.

સ્થાયર મિલકતોમાં રોકાણો ઉપર ધારાના પરિશિષ્ટ-૨માં સૂચિત ઉપયોગિતા કાળના આધારે એસએલએમ પ્રમાણે ઘસારો ગણવામાં આવે છે.

₹ ૫,૦૦૦ સુધીનું મૂલ્ય ધરાવતી ઓછા મૂલ્યવાળી અસ્કયામતોના પ્રકારની વસ્તુઓ (ખસેડી ના શકાય તે સિવાયની અસ્કયામતો) ને મૂડીકૃત કરવામાં આવતી નથી અને જે વર્ષમાં તે મેળવેલ હોય તે વર્ષમાં નફા અને નુકસાનના પત્રકમાં લખી વાળવામાં આવે છે.

### ૨. આભાસી અસ્કયામતો :

મર્યાદિત હયાતીકાળ ધરાવતી આભાસી અસ્કયામતો ઉપર તેમનો ઉપયોગિતા કાળ પૂરો થાય તે સમયગાળા સુધીમાં ક્ષીણતા ખર્ચ લખી વાળવામાં (amortise) આવે છે અને જ્યારે પણ આભાસી અસ્કયામતોના મૂલ્યમાં ઘટાડો થયો છે એવા સંકેત જણાય, ત્યારે મૂલ્યમાં ઘટાડા માટે એનું મૂલ્યાંકન થાય છે. મર્યાદિત હયાતીકાળ ધરાવતી આભાસી અસ્કયામત માટેની ક્ષીણતાના સમયગાળાની અને ક્ષીણતાની પદ્ધતિની દરેક અહેવાલની તારીખે સમીક્ષા કરવામાં આવે છે.

આભાસી અસ્કયામતોની ક્ષીણતાની જોગવાઈ વહીવટ દ્વારા તાંત્રિક મૂલવણી કરી તેનો ઉપયોગિતા કાળ નક્કી કરી, એસએલએમથી કરવામાં આવે છે, સિવાય કે ખાણકામનાં હક્કો કે જેમાં ક્ષીણતાની જોગવાઈ ગ્રુપ પાસે ઉપલબ્ધ માહિતી પ્રમાણે ખોટી કાઢવામાં આવેલ ખનિજને સુપરત કરેલ/મંજૂર કરેલ માઈન કલોઝર પ્લાનમાં દર્શાવેલ ખાણકામ થઈ શકે તેવી ખનિજ અનામતના તાંત્રિક અંદાજ સાથે સરખાવી ઉત્પાદનના એકમ (unit of production)ની પદ્ધતિથી કરવામાં આવે છે. મૂડીકૃત ખાણકામ હક્કો ઉપર ક્ષીણતાની જોગવાઈ, એક વાર વાણિજ્યિક ધોરણે ઉત્પાદન શરૂ થાય, પછી કરવામાં આવે છે.

### (એચ) બિન-નાણાકીય અસ્કયામતોમાં નિર્ભળતા નુકસાન

જ્યારે ઘટનાઓ અથવા સંજોગોમાં થયેલા ફેરફારો એવો સંકેત આવે કે પીપીઈ અને આભાસી અસ્કયામતોની ધારણ કરેલ રકમ વસૂલ કરી શકાય તેમ ન હોય ત્યારે તેમના નિર્ભળતા નુકસાન માટે પરિણામ કરવામાં આવે છે. અસ્કયામતની ધારણ કરેલ રકમ વસૂલ

કરી શકાય તેના કરતાં વધી જાય તેટલી રકમની નિર્ભળતા નુકસાન તરીકે ગણતરી થાય છે. અસ્કયામતના નિકાલના ખર્ચ બાદ કરેલ વાજબી મૂલ્ય અને વપરાશ મૂલ્ય બે માંથી જે વધુ હોય તે વસૂલાતપાત્ર રકમ છે. નિર્ભળતા નુકસાનની આકારણી કરવાના હેતુઓ માટે અસ્કયામતોને સૌથી નીચા સ્તરે જૂથબદ્ધ કરવામાં આવે છે કે જેના માટેનો રોકડપ્રવાહ અલગથી ઓળખી શકાય, જે અન્ય અસ્કયામતો અથવા અસ્કયામતોના જૂથ (રોકડ ઉપાર્જન એકમો)થી મોટે ભાગે સ્વતંત્ર છે. પાઘડી(Goodwill) સિવાયની બિન-નાણાકીય અસ્કયામતો જેમાં નિર્ભળતા નુકસાન થયું હોય તેની અહેવાલના સમયગાળાના અંતે નિર્ભળતા નુકસાન ઊલટવા (reversal)ની શક્યતા માટે સમીક્ષા કરવામાં આવે છે. જે વર્ષે અસ્કયામતને નિર્ભળ થયેલી અસ્કયામત તરીકે મુકરર કરવામાં આવે છે ત્યારે નફા અને નુકસાનના પત્રકમાં નિર્ભળતા નુકસાન તરીકે ઉધારવામાં આવે છે. અગાઉના હિસાબી સમયગાળામાં માન્ય કરેલ નિર્ભળતા નુકસાનને જો વસૂલાતપાત્ર રકમના અંદાજમાં ફેરફાર થાય તો ઊલટાવી નાખવામાં આવે છે.

સંચંત્ર અને ચંત્ર સામગ્રી જે ચાલુ મૂડીકૃત કામોમાં દસ વર્ષથી ઊભા છે અને વપરાશમાં લેવામાં આવ્યા નથી તેને માટે પૂરી જોગવાઈ કરવામાં આવે છે.

### (આઈ) લીઝ :

કોઈ ગોઠવણ લીઝ છે.(અથવા ધરાવે છે) તે લીઝના પ્રારંભથી વ્યવસ્થાના સારાંશના આધારે નક્કી કરવામાં આવે છે. જો કરાર અવેજના બદલામાં ચોક્કસ સમયગાળા માટે ઓળખાયેલ (identified) અસ્કયામતના વપરાશને અંકુશિત કરવાનો હક્ક અભિવ્યક્ત કરતો હોય, તો તે કરાર લીઝ લે છે કે ધરાવે છે. કરાર ઓળખાયેલ અસ્કયામતના વપરાશને અંકુશિત કરવાનો હક્ક આપે છે કેમ તે ચકાસવા (access) ગ્રુપ એ ચકાસે છે કે :

- (૧) કરારમાં ઓળખાયેલ અસ્કયામતના વપરાશનો સમાવેશ થાય છે કે કેમ,
- (૨) ગ્રુપ પાસે લીઝના સમય દરમિયાન અસ્કયામત વપરાશમાંથી લગભગ મોટાભાગના આર્થિક લાભો છે કે કેમ અને
- (૩) ગ્રુપ પાસે અસ્કયામતના વપરાશ અંગે દોરવણી આપવાનો હક્ક છે કે કેમ.

### લીઝની હિસાબી પદ્ધતિ :

#### લીઝના પક્ટેદાર (As a lessee) તરીકે

ગ્રુપ લીઝના પ્રારંભની તારીખે અસ્કયામતના વપરાશનો હક્ક (આરઓયુ) અને લીઝની જવાબદારી ગણતરીમાં લે છે. આરઓયુ શરૂઆતમાં પડતર કિંમતે માપવામાં આવે છે, જેમાં લીઝના પ્રારંભ વખતે અથવા તે પહેલા કરેલા લીઝના ચૂકવણા, લીઝની જવાબદારીની શરૂઆતની રકમ સામે સમાયોજિત કરી હોય તે, વત્તા શરૂઆતમાં કરેલો કોઈ સીધો સીધો ખર્ચ અને અંતર્ગત (underlying) અસ્કયામત છૂટી કરવાનો અને દૂર કરવાના અંદાજિત ખર્ચ અથવા તે જે સ્થળે આવી હોય તે જગ્યાને પૂર્વવત કરવાના ખર્ચ, બાદ લીઝ અંગે મળેલા કોઈ પ્રોત્સાહનો (incentives)નો સમાવેશ થાય છે.

કેટલીક લીઝ ગોઠવણોમાં લીઝની મુદત પૂરી થાય તે પહેલા તેને લંબાવવાનો અથવા સમાપ્ત કરવાનો વિકલ્પ હોય છે. આરઓયુમાં અને લીઝની જવાબદારીઓમાં આવા વિકલ્પોનો ત્યારે સમાવેશ થાય છે કે જ્યારે આવા વિકલ્પનો અમલ કરવામાં આવશે તે તર્કસંગત રીતે નક્કી હોય.

ત્યારબાદ લીઝના આરઓયુ ઉપર આરઓયુના પ્રારંભથી તારીખથી ક્યાં તો ઉપયોગિતા કાળના અંત સુધી અથવા લીઝની મુદત પુરી થાય, જે વહેલું હોય, ત્યાં સુધી એસએલએમથી ઘસારો ગણવામાં આવે છે. આરઓયુનો ઉપયોગિતા કાળ પીપીઈના ઉપયોગિતા કાળ જે આધારે નક્કી કરવામાં આવે છે તે જ આધારે નક્કી કરવામાં આવે છે.

લીઝની જવાબદારી લીઝના જે ચૂકવણા પ્રારંભિક તારીખે કર્યા હોતા નથી તેને લીઝમાંના ગર્ભિત વ્યાજના દર અથવા તે દર જે સહેલાઈથી નક્કી થઈ શકે તેમ ન હોય તો , ગ્રુપના સીમાન્ત (incremental) ઉછીના નાણાંના દરનો ઉપયોગ કરી વટાવેથી વર્તમાન મૂલ્યે માપવામાં આવે છે. સામાન્ય રીતે, ગ્રુપ ઉછીના નાણાંના સીમાન્ત દરનો વટાવ દર તરીકે ઉપયોગ કરતી હોય છે.

ત્યારબાદ, લીઝની જવાબદારી અસરકારક વ્યાજના દરની પદ્ધતિનો ઉપયોગ કરી લખી વાળેલ પડતરે માપવામાં આવે છે. જ્યારે જંત્રી અથવા દરના ફેરફારમાંથી ઊભા થતા ભવિષ્યના લીઝના ચૂકવણામાં ફેરફાર થાય, જે શેષ મૂલ્ય બાંધધરી હેઠળ અપેક્ષિત ચૂકવણાની રકમના ગ્રુપના અંદાજમાં ફેરફાર થાય અથવા જો ગ્રુપ ખરીદી, મુદત લંબાવવી અથવા અંત લાવવા અંગેના વિકલ્પની આકારણીમાં ફેરફાર કરે, ત્યારે તેની પુનઃમાપણી કરવામાં આવે છે.

જ્યારે લીઝની જવાબદારીની આ પ્રમાણે પુનઃમાપણી કરવામાં આવે છે. ત્યારે આરઓયુની ધારણ કરેલી રકમમાં અનુરૂપ સમાયોજન કરવામાં આવે છે અથવા જો આરઓયુની ધારણ કરેલ રકમ ઘટીને શૂન્ય થઈ જાય તો નફા અથવા નુકસાનમાં તેની નોંધ કરવામાં આવે છે.

લીઝના ચૂકવણા નાણાકીય કામગીરી તરીકે વર્ગીકૃત કરવામાં આવે છે.

ગ્રુપે ટૂંકા ગાળાની લીઝ કે જેમાં ખરીદીનો વિકલ્પ ન હોય તેવી જેની ભાડાપટ્ટાની મુદત ૧૨ માસ જેટલી અથવા તેથી ઓછી હોય અને ઓછા મૂલ્ય ધરાવતી અસ્કયામતોવાળી લીઝને આરઓયુ અને લીઝની જવાબદારીઓ તરીકે ગણતરીમાં નહિ લેવાની પસંદગી કરી છે. ગ્રુપ આ લીઝ સાથે સંકળાયેલા ભાડાપટ્ટાના ચુકવણાઓને લીઝની મુદત દરમિયાન નફા અને નુકસાનના પત્રકમાં ખર્ચ તરીકે ગણતરીમાં લે છે. સંલગ્ન રોકડ પ્રવાહને કાર્યકારી પ્રવૃત્તિઓ તરીકે વર્ગીકૃત કરવામાં આવે છે.

#### લીઝ આપનાર તરીકે (As a lessor)

જે લીઝ માટે ગ્રુપ લીઝ આપનાર હોય છે તે નાણાકીય અથવા કાર્યકારી લીઝ તરીકે વર્ગીકૃત કરવામાં આવે છે. જ્યારે લીઝ તબદીલીની શરતો પ્રમાણે લીઝની માલિકીના મોટાભાગના જોખમો અને વળતર લીઝના પટ્ટેદારને તબદીલ કરવામાં આવે છે, ત્યારે કરારને નાણાકીય લીઝ તરીકે વર્ગીકૃત કરવામાં આવે છે. અન્ય બધી લીઝને કાર્યકારી લીઝ તરીકે વર્ગીકૃત કરવામાં આવે છે.

કાર્યકારી લીઝની લીઝની આવક જ્યાં ગ્રુપ લીઝ આપનાર હોય ત્યાં, લીઝની મુદત દરમિયાન સીધી રેખાના આધારે આવક તરીકે ગણતરીમાં લેવામાં આવે છે.

#### ઈન્ડ એસ ૧૧૬નો સ્વીકાર અને સંક્રમણ

ઈન્ડ એસ ૧૧૬ હેઠળ લીઝની વ્યાખ્યા ફક્ત એવા કરારો કે જે ૧લી એપ્રિલ, ૨૦૧૯ના રોજ કે ત્યારબાદ કરવામાં આવ્યા હોય તેને લાગુ પાડી છે. ગ્રુપે ઈન્ડ એસ ૧૧૬ હેઠળની હિસાબી પદ્ધતિ અગાઉ ઈન્ડ એસ ૧૭ હેઠળ ઓળખાયેલા લીઝના કરારોને પણ લાગુ પાડી છે.

#### (જે) વેચાણ માટે ધારણ કરેલી બિન- ચાલુ અસ્કયામતો અને બંધ કરેલ કામગીરી

બિન-ચાલુ અસ્કયામતો વેચાણ માટે ધારણ કરેલી ત્યારે વર્ગીકૃત થાય જ્યારે તેમને ધારણ કરવાની રકમ ચાલુ વપરાશને બદલે મુખ્યત્વે તેના વેચાણ વ્યવહાર દ્વારા વસૂલ થાય અને વેચાણ થાય તેવી ખૂબ સંભાવના હોય. તેમને તેની ધારણ કરવાની રકમ અને વેચાણના ખર્ચ બાદનું વાજબી મૂલ્ય બેમાંથી જે ઓછું હોય તે મૂલ્યે અંકિત કરવામાં આવે છે, સિવાય એવી અસ્કયામતો જેવી કે વિલંબિત કર અસ્કયામતો, કર્મચારી લાભોમાંથી ઊભી થતી અસ્કયામતો, નાણાકીય અસ્કયામતો અને વીમા કરારો હેઠળના કરારજન્ય હક્કો કે જે સ્પષ્ટરીતે આ જરૂરિયાતોમાંથી મુક્ત હોય.

બિન ચાલુ અસ્કયામતો જ્યારે વેચાણ માટે ધારણ કરેલી તરીકે વર્ગીકૃત કરવામાં આવે છે ત્યારે તેના પર ઘસારો ગણવામાં આવતો નથી કે તે લખી વાળવામાં આવતી નથી. બિન-ચાલુ અસ્કયામતો જ્યારે વેચાણ માટે ધારણ કરેલી તરીકે વર્ગીકૃત કરવામાં આવે છે ત્યારે સરવૈયામાં અન્ય અસ્કયામતોથી અલગ દર્શાવવામાં આવે છે.

બંધ કરેલી કામગીરી ગ્રુપનું એ ઘટક છે કે જેનો નિકાલ કરવામાં આવ્યો છે. અથવા જે વેચાણ માટે ધારણ કરેલ તરીકે વર્ગીકૃત કરેલ છે અને તે ધંધાનું એક અલગ મહત્વનું ક્ષેત્ર અથવા કામગીરીનો ભૌગોલિક વિસ્તાર દર્શાવે છે અને તે આવા ધંધાના ક્ષેત્ર અથવા કામગીરીના વિસ્તારનો નિકાલ કરવાની સંકલિત યોજનાનો એક ભાગ છે અથવા તે એક પેટા કંપની છે જે સંપૂર્ણપણે પુનઃવેચાણ માટે સંપાદિત કરવામાં આવેલી હોય. બંધ કરેલ કામગીરીના પરિણામો નફા અને નુકસાનના પત્રકમાં અલગથી દર્શાવવામાં આવે છે.

#### (કે) નાણાકીય સાધનો (instruments)

નાણાકીય સાધનો કોઈપણ એક કરાર છે કે જે એક એકમ માટે નાણાકીય અસ્કયામત અને અન્ય એકમ માટે નાણાકીય જવાબદારી અથવા ઈક્વિટી સાધન ઊભું કરે છે.

#### નાણાકીય અસ્કયામતો પ્રારંભિક માન્યતા (Recognition)

જ્યારે ગ્રુપ કોઈ સાધનના કરારની જોગવાઈઓનો પક્ષકાર બને છે, ત્યારે સરવૈયામાં તેને નાણાકીય અસ્કયામત તરીકે માન્યતા આપવામાં આવે છે.

#### પ્રારંભિક માપણી (Initial Measurement)

પ્રારંભિક માન્યતામાં, ગ્રુપ નાણાકીય અસ્કયામત (જેની માપણી વાજબી મૂલ્યથી કરવામાં આવી નથી) નફા અથવા નુકસાન દ્વારા તેના વાજબી મૂલ્ય વત્તા અથવા ઓછા તેની વ્યવહાર પડતરથી કરે છે, કે જે નાણાકીય અસ્કયામત સંપાદન કરવા અથવા આપવા (issue) સાથે સીધી રીતે સંબંધિત હોય.

#### અનુગામી માપણી (Subsequent Measurement)

અનુગામી માપણીના હેતુ માટે નાણાકીય અસ્કયામતોને નીચે મુજબ વર્ગીકૃત કરવામાં આવે છે :

- નાણાકીય અસ્કયામતો લખી વાળેલી પડતરે આંકવામાં આવે છે ;
- નાણાકીય અસ્કયામતો તેના વાજબી મૂલ્યે નફા અથવા નુકસાન (FVTPL) દ્વારા માપવામાં આવે છે; અને
- નાણાકીય અસ્કયામતો તેના વાજબી મૂલ્યે અન્ય સમાવેશક આવક (FVTOC) દ્વારા માપવામાં આવે છે.

ગ્રુપ તેની નાણાકીય અસ્કયામતોનો ઉપર દર્શાવેલ શ્રેણીઓમાં નીચેના આધારે વર્ગીકૃત કરે છે :

- ગ્રુપનું તેની નાણાકીય અસ્કયામતોનો વહીવટ કરવાનું ધંધાનું મોડલ (Model)
- નાણાકીય અસ્કયામત કરારબદ્ધ રોકડ પ્રવાહની લાક્ષણિકતાઓ

નાણાકીય અસ્કયામતો આંકણી નીચેની બંને શરતોનું પાલન થાય તો લખી વાળેલ પડતરે કરવામાં આવે છે :

- નાણાકીય અસ્કયામત ધંધાના એવા મોડલની અંદર ધારણ કરેલી હોય કે જેનો હેતુ નાણાકીય અસ્કયામતોમાંથી કરારબદ્ધ રોકડ પ્રવાહ એકઠો કરવાનો હોય.
- નાણાકીય અસ્કયામતો કરારબદ્ધ શરતો મુજબ ચોક્કસ તારીખોએ, માત્ર બાકી રહેલ મુદ્દલ અને મુદ્દલ રકમ ઉપરના વ્યાજના ચૂકવણા માટેના (SPPI) રોકડ પ્રવાહ ઉભા કરતી હોય.

નાણાકીય અસ્કયામત અથવા નાણાકીય જવાબદારીની લખી

વાળેલી પડતર એટલે પ્રારંભિક ગણતરીમાં જે રકમથી નાણાકીય અસ્કયામત અથવા નાણાકીય જવાબદારીની આકારણી કરી હોય બાદ મુદ્દલ રકમનું પુનઃચૂકવણું વત્તા અથવા ઓછા શક્ષાતની રકમ અને પાકતી મુદતની રકમ વચ્ચેના તફાવતના અસરકારક વ્યાજના દર (EIR)ની પદ્ધતિનો ઉપયોગ કરી સંચિત લખી વાળેલી રકમ અને નાણાકીય અસ્કયામતો માટે, કોઈ ગુકસાનની કપાત (allowance) સમાયોજિત કરવી.

નાણાકીય અસ્કયામતની અનુગામી માપણી અસરકારક વ્યાજના દર EIRની પદ્ધતિનો ઉપયોગ કરી લખી વાળેલી પડતરે કરવામાં આવે છે. લખી વાળેલી પડતર, સંપાદન કરતી વખતે વટાવ અથવા પ્રીમિયમ અને ફી અથવા પડતર કે જે EIRનો અંતર્ગત ભાગ છે તેને ધ્યાનમાં લઈને ગણવામાં આવે છે. EIRનું લખી વાળવું (amortization) નફા અથવા ગુકસાન દ્વારા નાણાકીય આવકમાં સમાવવામાં આવે છે. મૂલ્યમાં થયેલ ઘટાડાને લીધે ઉભા થતા ગુકસાનને નફા અથવા ગુકસાન દ્વારા ગણતરીમાં લેવામાં આવે છે.

નીચેની બંને શરતોનું પાલન થાય તો નાણાકીય અસ્કયામતને FVTOCI દ્વારા માપવામાં આવે છે :

અ. નાણાકીય અસ્કયામત ધંધાના એવા મોડલને અંદર આવેલી હોય જેનો હેતુ કરારબદ્ધ રોકડ પ્રવાહ (Cash Flow) એકઠો કરી અને નાણાકીય અસ્કયામતો વેચી બંને દ્વારા સિદ્ધ થતો હોય.

બ. અસ્કયામતના કરારબદ્ધ રોકડ પ્રવાહ મુદ્દલ રકમ અને વ્યાજના ચૂકવણા (SPP) દર્શાવતા હોય.

નાણાકીય અસ્કયામત જો લખી વાળેલી પડતરે અથવા FVTOCIથી આંકવામાં ન આવે તો FVTPLથી આંકવામાં આવે છે. વધારામાં, ગ્રુપ નાણાકીય અસ્કયામત જે અન્યથા લખી વાળેલી પડતર અથવા FVTOCIના માપદંડ મુજબની હોય, છતાં ગ્રુપ તેને FVTPL તરીકે નિયુક્ત કરવાનું પસંદ કરી શકે. પરંતુ, આવી પસંદગી કરવાની ત્યારે જ છૂટ મળે છે જ્યારે એમ કરવાથી આંકણી કરવાની અથવા ગણતરી કરવાની વિસંગતતા (જેને હિસાબી અસંગતતા (mismatch) કહેવાય) માં ઘટાડો થાય અથવા દૂર થાય.

#### વેપારી લેણાં :

વેપારી લેણાં પ્રારંભમાં વાજબી મૂલ્યે ગણતરીમાં લેવામાં આવે છે અને ત્યારબાદ લખી વાળેલી પડતર બાદ નિર્ભળતા ગુકસાનની જોગવાઈથી આંકવામાં આવે છે.

#### ઈક્વિટી સાધનો :

ઈન્ડ એએસ ૧૦૯ની પરિધિમાં આવતાં સઘળા રોકાણો વાજબી મૂલ્યે માપવામાં આવે છે. જે ઈક્વિટી સાધનો વેપાર (trading) માટે ધારણ કરેલ હોય તેમને FVTPL તરીકે વર્ગીકૃત કરવામાં આવે છે. અન્ય બધા ઈક્વિટી સાધનો માટે, ગ્રુપ ત્યારબાદ બધા ફેરફારો FVTOCIથી દર્શાવવાની અફર (Irrevocable) પસંદગી કરી શકે. ગ્રુપ આવી પસંદગી સાધનવાર કરે છે. વર્ગીકરણ પ્રારંભિક ઓળખ વખતે કરવામાં આવે છે અને તે અફર હોય છે.

જો ગ્રુપ ઈક્વિટી સાધનને FVTOCIથી વર્ગીકૃત કરવાનો નિર્ણય લે છે, તો ડિવિડન્ડ સિવાયના સાધન ઉપરના બધા જ વાજબી મૂલ્યમાં ફેરફારો અન્ય સમાવેશક આવકમાં (OCIમાં) ગણતરીમાં લેવામાં આવે છે. રોકાણોના વેચાણ વખતે, સંચિત લાભ અથવા ગુકસાન OCIમાં ગણતરીમાં લેવામાં આવે છે અને રકમને નફા અથવા ગુકસાનમાં પુનઃવર્ગીકૃત કરવામાં આવતી નથી. FVTPL શ્રેણીમાં સમાવિષ્ટ ઈક્વિટી સાધનો વાજબી કિંમતે આંકવામાં આવે છે સાથે તેના બધા ફેરફારો નફા અથવા ગુકસાનમાં ગણતરીમાં લેવામાં આવે છે.

ગ્રુપે તેના ઈક્વિટી સાધનો FVTOCI દ્વારા આંકવાનું પસંદ કર્યું છે.

#### અસ્તિવને અમાન્યતા (Derecognition)

નાણાકીય અસ્કયામત (અથવા જ્યાં લાગુ પડતું હોય ત્યાં,

નાણાકીય અસ્કયામતનો ભાગ અથવા એક્સરખી નાણાકીય અસ્કયામતોના જૂથનો ભાગ)ના અસ્તિવને પ્રારંભમાં અમાન્ય ગણવામાં આવે છે. (એટલે કે ગ્રુપના સરવૈયામાંથી કાઢી નાખવામાં આવે છે) જ્યારે,

અ. નાણાકીય અસ્કયામતમાંથી રોકડ પ્રવાહના કરારબદ્ધ હક્કો સમાપ્ત થઈ ગયા હોય અથવા

બ. ગ્રુપે અસ્કયામતમાંથી રોકડ પ્રવાહ મેળવવાના હક્કો તબદીલ કર્યા હોય અથવા મળેલ રોકડ પ્રવાહ ત્રીજા પક્ષકારને વધુ પડતો વિલંબ કર્યા વિના ચૂકવવા ‘પસાર કરવાની ગોઠવણ’ હેઠળ ફરજ માથે લીધી હોય અને જો,

(૧) ગ્રુપે અસ્કયામતના મોટા ભાગના બધા જોખમો અને વળતર તબદીલ કર્યા હોય અથવા

(૨) ગ્રુપે અસ્કયામતમાંથી મોટા ભાગના બધા જોખમો અને વળતર તબદીલ પણ ન કર્યા હોય અથવા પોતાની પાસે પણ રાખ્યા ન હોય, પણ અસ્કયામતનો અંકુશ તબદીલ કર્યો હોય.

જ્યારે ગ્રુપે અસ્કયામતમાંથી રોકડ પ્રવાહ મેળવવાના હક્કો તબદીલ કર્યા હોય અથવા પસાર કરવાની ગોઠવણ કરી હોય તો તેને કેટલા પ્રવાહમાં માલિકીના જોખમો અને વળતર પોતાની પાસે રાખ્યા છે તેની મૂલવણી કરે છે. જ્યારે ગ્રુપે અસ્કયામતના મોટા ભાગના બધા જ જોખમો અને વળતર તબદીલ કર્યા અથવા પોતાની પાસે પણ રાખ્યા ન હોય અને અસ્કયામતનો અંકુશ પણ તબદીલ કર્યા ન હોય, ત્યારે ગ્રુપની તેમાં જેટલા પ્રમાણમાં સંડોવણી ચાલુ રહી હોય તેટલા પ્રમાણમાં તબદીલ થયેલી અસ્કયામતોની ગણતરી કરવાનું ચાલુ રાખે છે. એવા કિસ્સામાં ગ્રુપ તેની સાથે સંલગ્ન જવાબદારી પણ ગણતરીમાં લે છે. ગ્રુપે જેટલા પ્રમાણમાં હક્કો અને જવાબદારીઓ પોતાની પાસે રાખ્યા હોય તેના આધારે તબદીલ થયેલી અસ્કયામત અને સંલગ્ન જવાબદારીની મૂલવણી કરે છે.

તબદીલ થયેલ અસ્કયામત ઉપરની સંડોવણી બાયંધરીના રૂપે ચાલુ હોય તો, અસ્કયામતની અસલ ખેંચાતી આવતી રકમ અને ગ્રુપે મહત્તમ કેટલી રકમના અવેજની પુનઃચૂકવણી કરવાની આવી શકે, તે બેમાંથી ઓછું હોય તે મુજબ માપણી થાય છે.

#### નાણાકીય અસ્કયામતોનું નિર્ભળતા ગુકસાન :

ગ્રુપ અપેક્ષિત શાખ ગુકસાન ઈસીએલ (ECL) નમૂના (Model) ના આધારે નિર્ભળતા ગુકસાનની આકારણી નીચે મુજબ કરે છે :

અ. નાણાકીય અસ્કયામતો લખી વાળેલી પડતરથી માપવામાં આવે છે.

બ. નાણાકીય અસ્કયામતો FVTOCIથી માપવામાં આવે છે.

ઈસીએલની માપણી નીચેની રકમ જેટલા ગુકસાનની જોગવાઈ દ્વારા થાય છે :

અ. ૧૨ માસનું ઈસીએલ (નાણાકીય સાધન ઉપર અહેવાલની તારીખ પછીના ૧૨ માસમાં શક્ય કસૂરના બનાવોમાંથી પરિણમતું ઈસીએલ) અથવા

બ. સંપૂર્ણ સમયનું ઈસીએલ (નાણાકીય સાધનના જીવનકાળ દરમિયાન બધા જ શક્ય કસૂરના બનાવોમાંથી પરિણમતું ઈસીએલ)

ગ્રુપ વેપારી લેણાં ઉપર નિર્ભળતા ગુકસાનની જોગવાઈ માટે ‘સરળ અભિગમ’ અપનાવે છે. ઈસીએલના જીવનકાળના આધારે, દરેક અહેવાલની તારીખે તે તેની છેક પ્રારંભિક ઓળખથી નિર્ભળતા ગુકસાનની જોગવાઈને માન્ય કરે છે.

ગ્રુપ વેપારી લેણાંનું નિર્ભળતા ગુકસાન નક્કી કરવા માટે જોગવાઈની પદ્ધતિ (Matrix) નો ઉપયોગ કરે છે. જોગવાઈની પદ્ધતિ વેપારી લેણાંના અપેક્ષિત જીવનકાળ દરમિયાન તેના ઐતિહાસિક અવલોકિત કસૂર દર ઉપર આધારિત છે અને આગળ દેખાતા અંદાજો પ્રમાણે સમાયોજિત કરવામાં આવે છે. દરેક અહેવાલની તારીખે, ઐતિહાસિક અવલોકિત કસૂર દરોને અદ્યતન



કરવામાં આવે છે અને આગળ દેખાતા અંદાજોમાં થયેલા ફેરફારનું વિશ્લેષણ કરવામાં આવે છે.

અન્ય નાણાકીય અસ્કયામતોના નિર્ભરતા નુકસાન અને રહેલા જોખમોની ઓળખ માટે ગ્રુપ પ્રારંભિક ઓળખથી શાખ જોખમમાં નોંધપાત્ર વધારો થયો છે કે કેમ તે નક્કી કરે છે. જો શાખ જોખમમાં નોંધપાત્ર વધારો થયો ન હોય તો, ૧૨ માસના ઈસીએલનો ઉપયોગ કરી નિર્ભરતા નુકસાનની જોગવાઈ કરે છે. પણ, જો શાખ જોખમમાં નોંધપાત્ર વધારો થયો હોય તો જીવનકાળના ઈસીએલનો ઉપયોગ કરવામાં આવે છે. જો, ત્યારબાદના સમયગાળામાં સાધનની શાખ ગુણવત્તામાં એવો સુધારો થાય કે પ્રારંભિક ઓળખથી જોખમમાં નોંધપાત્ર વધારો ન રહ્યો તો, ગ્રુપ ૧૨ માસના ઈસીએલના આધારે નિર્ભરતા નુકસાનની જોગવાઈ ઊલટાવી કાઢે છે.

સમયગાળા દરમિયાન ઈસીએલ નિર્ભરતા નુકસાનની જોગવાઈ કરવી (અથવા તે ઊલટાવવી) એ નફા અને નુકસાનના પત્રકમાં આવક/ખર્ચ તરીકે ગણતરીમાં લેવાય છે. વિવિધ નાણાકીય સાધનોની સરવૈયામાં કરવામાં આવતી રજૂઆત નીચે વર્ણવેલ છે :

અ. નાણાકીય અસ્કયામતોની માપણી લખી વાળેલી પડતરથી અને કરારબદ્ધ મળવાપાત્ર આવક બાદ ઈસીએલ જોગવાઈ તરીકે એટલે કે તે અસ્કયામતોની સરવૈયામાં માપણીના અંતર્ગત ભાગ તરીકે દર્શાવાય છે. જોગવાઈ ચોખ્ખી ખેંચાતી આવતી રકમમાં ઘટાડો કરે છે. જ્યાં સુધી અસ્કયામત લખી વાળવાના માપદંડ સુધી ના પહોંચે, ગ્રુપ નિર્ભરતા નુકસાનની જોગવાઈ, કુલ ખેંચાતી આવતી રકમમાંથી ઘટાડતી નથી.

બ. નાણાકીય અસ્કયામતોની માપણી FVTOCI દ્વારા થાય છે. નાણાકીય અસ્કયામતો તેના વાજબી મૂલ્યથી પહેલેથી જ દર્શાવાતી હોવાથી તેના મૂલ્યમાંથી નિર્ભરતા નુકસાનની જોગવાઈ વધુ ઘટાડવામાં આવતી નથી. વસ્તુતઃ, ઈસીએલની રકમ સંચિત નિર્ભરતા નુકસાનની રકમ તરીકે OCIમાં દર્શાવવામાં આવે છે.

શાખ જોખમ અને નિર્ભરતા નુકસાનમાં થયેલા વધારાની આકારણી કરવા, ગ્રુપ શાખના જોખમમાં થતાં મહત્વના વધારાનું સમયસર વિશ્લેષણ થાય તેમાં મદદરૂપ થવાના હેતુથી નાણાકીય સાધનોને ભાગે પડતા શાખ જોખમની લાક્ષણિકતાઓના આધારે ભેગા કરે છે.

### નાણાકીય જવાબદારીઓ પ્રારંભિક ઓળખ અને માપણી

બધી નાણાકીય જવાબદારીઓને પ્રારંભમાં વાજબી મૂલ્યથી અને લોન અને ઉછીના નાણાં તથા ચૂકવણાના કિસ્સામાં, સીધી સંબંધિત વ્યવહાર પડતર બાદ ચોખ્ખી ગણતરીમાં લેવામાં આવે છે.

ત્યારબાદ, બધી નાણાકીય જવાબદારીઓ લખી વાળેલી પડતરે અથવા FVTPLથી માપવામાં આવે છે. ગ્રુપની નાણાકીય જવાબદારીઓમાં વેપારી અને અન્ય ચૂકવણા, લોન અને બેંક ઓવરડ્રાફ્ટ સહિત ઉછીના નાણાંનો સમાવેશ થાય છે.

### અનુગામી માપણી

અ. નાણાકીય જવાબદારીઓ લખી વાળેલી પડતરે માપવામાં આવે છે.

બ. નાણાકીય જવાબદારીઓની અનુગામી માપણી FVTPLથી થાય છે.

FVTPLથી નાણાકીય જવાબદારીઓમાં વેપાર માટે ધારણ કરેલી નાણાકીય જવાબદારીઓ અને FVTPLથી પ્રારંભિક ઓળખ વખતે નિર્દિષ્ટ નાણાકીય જવાબદારીઓનો સમાવેશ થાય છે. નાણાકીય જવાબદારીઓ જો ટૂંકી મુદતમાં પુનઃખરીદીના હેતુથી ઉભી થયેલી હોય તો વેપાર માટે ધારણ કરેલી વર્ગીકૃત કરવામાં આવે છે. વેપાર માટે ધારણ કરેલી જવાબદારીઓ ઉપરના લાભ અને નુકસાન, નફા અથવા નુકસાન દ્વારા ગણતરીમાં લેવામાં આવે છે.

નાણાકીય જવાબદારીઓ જે પ્રારંભિક ઓળખ વખતે FVTPLથી નિર્દિષ્ટ કરવામાં આવે છે તે, ઓળખની પ્રારંભિક તારીખે, અને જો ઈન્ડ એએસ ૧૦૯ના માપદંડ સંતોષાયા હોય તો જ આ રીતે નિર્દિષ્ટ કરવામાં આવે છે. FVTPL તરીકે નિર્દિષ્ટ જવાબદારીઓ માટે પોતાની શાખના જોખમમાં ફેરફારો સંબંધિત વાજબી મૂલ્યમાં લાભો/નુકસાન OCIમાં ગણતરી લેવામાં આવે છે. આ લાભો/નુકસાન ત્યારપછી નફા અથવા નુકસાનમાં ટ્રાન્સફર કરવામાં આવતા નથી. તેમ છતાં, ગ્રુપ આવા સંચિત લાભ અથવા નુકસાન ઈકિવટીમાં ટ્રાન્સફર કરી શકે. આવી જવાબદારીના વાજબી મૂલ્યમાં થતા અન્ય ફેરફારો નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે. ગ્રુપે કોઈ નાણાકીય જવાબદારી FVTPLથી નિર્દિષ્ટ કરી નથી.

### વેપારી અને અન્ય ચૂકવણા :

આ રકમો નાણાકીય વર્ષના અંત પહેલા ગ્રુપને પૂરી પાડેલી વસ્તુઓ અને સેવાઓ પેટે જે ચૂકવવાની બાકી છે તેની જવાબદારી દર્શાવે છે. અહેવાલના સમયગાળાના અંત પછી ૧૨ માસમાં ચૂકવવાપાત્ર ન હોય, તે સિવાયના વેપારી અને અન્ય ચૂકવણા ચાલુ જવાબદારીઓ તરીકે રજૂ કરવામાં આવે છે. પ્રારંભમાં તે વાજબી મૂલ્યે ગણતરીમાં લેવાય છે અને ત્યારબાદ EIR પદ્ધતિનો ઉપયોગ કરી લખી વાળેલી કિંમતે માપવામાં આવે છે.

### અસ્તિત્વને અમાન્યતા :

જ્યારે જવાબદારી હેઠળનું ત્રણ ચૂકવે કરવામાં અથવા રદ કરવામાં અથવા તેનો અંત લાવવામાં આવે ત્યારે નાણાકીય જવાબદારીના અસ્તિત્વને અમાન્ય ગણવામાં આવે છે. જ્યારે પ્રવર્તમાન નાણાકીય જવાબદારીનું સ્થાન એ જ લેણદાર પાસેથી મહત્વની ખુદી શરતોવાળી બીજી જવાબદારી લે અથવા પ્રવર્તમાન જવાબદારીઓની શરતોમાં મહત્વના ફેરફારો કરવામાં આવે, આવી અદલ-બદલ અથવા ફેરફારો અસલ જવાબદારીની અમાન્યતા અને નવી જવાબદારીની માન્યતા તરીકે ગણવામાં આવે છે. જે તે આગળ ખેંચાતી રકમો વચ્ચેનો તફાવત નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

### (એલ) નાણાકીય સાધનો એકબીજા સામે લખી વાળવા.

નાણાકીય અસ્કયામતો અને નાણાકીય જવાબદારીઓ એકબીજા સામે લખી વાળવામાં આવે છે અને ચોખ્ખી રકમ સરવૈયામાં દર્શાવવામાં આવે છે, તે ત્યારે અને ફક્ત ત્યારે જ કે જ્યારે ગણતરીમાં લીધેલી રકમ એકબીજા સામે લખી વાળવાનો કાયદેસરનો પ્રવર્તનીય હક્ક હોય અને ચોખ્ખા ધોરણે પતાવટ કરવાનો ઇરાદો હોય અથવા અસ્કયામતોમાંથી ઉપાર્જન કરવું અને જવાબદારીઓની પતાવટ કરવી એકી વખતે કરવાના હોય. કાયદેસરનો પ્રવર્તનીય હક્ક ભવિષ્યના બનાવો ઉપર આધારિત હોવો ન જ જોઈએ અને ધંધાના સામાન્ય કારોબારમાં અને ગ્રુપ અથવા સામેનો પક્ષકાર કસૂરવાર થાય, નાદારી નોંધાવે અથવા દેવાળિયો થાય તો પણ પ્રવર્તનીય હોવો જોઈએ.

### (એમ) વાજબી મૂલ્યની માપણી :

ગ્રુપ અમુક નાણાકીય સાધનોની માપણી દરેક સરવૈયાની તારીખે વાજબી મૂલ્યે કરે છે, વાજબી મૂલ્યની માપણી એ અનુમાન ઉપર આધારિત છે કે અસ્કયામતના વેચાણ અથવા જવાબદારીની તબદીલી :

અ. અસ્કયામત અથવા જવાબદારીના પ્રમુખ બજારમાં અથવા બ. પ્રમુખ બજારની ગેરહાજરીમાં અસ્કયામત અથવા જવાબદારી માટેના સૌથી વધુ લાભકારક બજારમાં થશે.

પ્રમુખ અથવા સૌથી વધુ લાભકારક બજાર ગ્રુપને સુલભ હોવું જોઈએ. અસ્કયામત અથવા જવાબદારીનું વાજબી મૂલ્ય એવી ધારણાઓનો ઉપયોગ કરીને માપવામાં આવે છે કે બજારમાં ભાગ લેનાર અસ્કયામત અથવા જવાબદારીનું ભાવનિર્ધારણ કરતી વખતે તેમના શ્રેષ્ઠ આર્થિક હિતમાં વર્તન કરશે, એવું અનુમાન કરવામાં આવે છે.

અવલોકન કરી શકાય એવી માહિતીનો મહત્તમ ઉપયોગ કરી અને અવલોકન ન કરી શકાય એવી માહિતીનો લઘુત્તમ ઉપયોગ કરીને, ગ્રુપ મૂલ્યાંકનની એવી ટેકનિકોનો ઉપયોગ કરે છે કે જે, તે સંજોગોમાં યોગ્ય હોય અને જેને માટે વાજબી મૂલ્ય માપવા પૂરતા પ્રમાણમાં માહિતી ઉપલબ્ધ હોય.

બધી અસ્કયામતો અને જવાબદારીઓ જેને નાણાકીય પત્રકોમાં વાજબી મૂલ્યે માપવામાં અથવા દર્શાવવામાં આવી હોય તેની વાજબી મૂલ્યની શ્રેણીમાં સમગ્રતયા વાજબી મૂલ્યે માપવા માટે નીચામાં નીચા સ્તરની માહિતીના આધારે નીચે વર્ણવ્યા મુજબ વર્ગીકૃત કરવામાં આવે છે :

- અ. સ્તર-૧. સમાન(identical) અસ્કયામતો અથવા જવાબદારીઓ માટે સક્રિય બજારોમાં ક્વોટેડ (અસમાયોજિત) બજાર ભાવો.
- બ. સ્તર-૨. મૂલ્યાંકન ટેકનિકો જેને માટે વાજબી મૂલ્યની માપણી માટે નીચામાં નીચા સ્તરની નોંધપાત્ર માહિતી સીધી અથવા આડકતરી રીતે અવલોકન કરી શકાય તેવી હોય.
- ક. સ્તર-૩ મૂલ્યાંકનની ટેકનિકો જેને માટે વાજબી મૂલ્યની માપણી માટે નીચામાં નીચા સ્તરની નોંધપાત્ર માહિતી અવલોકન કરી શકાય તેમ ન હોય.

અસ્કયામતો અને જવાબદારીઓ જેની એકત્રિત નાણાકીય પત્રકોમાં પુનરાવૃત્ત ધોરણે ગણતરી કરવાની હોય તે માટે, ગ્રુપ દરેક અહેવાલના સમયગાળાને અંતે વર્ગીકરણની પુનઃઆકારણી કરી (સમગ્રતયા વાજબી મૂલ્યની માપણી માટે નીચામાં નીચા સ્તરની નોંધપાત્ર હોય તેવી માહિતીના આધારે) નક્કી કરે છે કે શ્રેણીની અંદર સ્તરોની વચ્ચે અદલ-બદલ થઈ છે કે કેમ.

આ નોંધ વાજબી મૂલ્યની હિસાબી પદ્ધતિની નીતિનો સારાંશ આપે છે. વાજબી મૂલ્ય સંબંધિત અન્ય પ્રક્ટીકરણ તેની સાથે સુસંગત નોંધમાં કરવામાં આવ્યા છે :

- અ. નોંધ ૨.૦૨ - સ્થાયર મિલકતોમાં રોકાણનું વાજબી મૂલ્યાંકન
- બ. નોંધ ૨.૧૫ - વેચાણ માટે ધારણ કરેલી બિન-ચાલુ અસ્કયામતોનું મૂલ્યાંકન
- ક. નોંધ ૨.૨૪ - કર્મચારી વ્યાખ્યાયિત લાભ જવાબદારીઓની માપણી
- ડ. નોંધ ૨.૪૫ - મૂલ્યાંકનની પદ્ધતિઓ, નોંધપાત્ર અંદાજો અને ધારણાઓનું પ્રક્ટીકરણ
- ઈ. નોંધ ૨.૪૫ - વાજબી મૂલ્યની માપણીની શ્રેણીનું પરિમાણવાચક પ્રક્ટીકરણ
- ક. નોંધ ૨.૪૫ - નાણાકીય સાધનો (લખી વાળેલ પડતરે ધારણ કરેલ સાધનો સહિત)
- ગ. નોંધ ૨.૪૫ - રોકાણોનું વાજબી મૂલ્યાંકન

#### (એન) માલસામાનનો સ્ટોક

સ્ટોર્સ, રસાયણો, સ્પેર્સ, બળતણ તથા છૂટા ઓજારો પડતર કિંમતે દર્શાવવામાં આવે છે. પડતર કિંમત પ્રમાણભાર સરેરાશ પદ્ધતિથી નિર્ધારિત થાય છે.

કાયો માલ, ખોદેલ ખનિજ, પ્રક્રિયામાં રહેલ માલ અને તૈયાર માલનું મૂલ્યાંકન જે તે પ્રોજેક્ટ ખાતેની કુલ પડતર અથવા ચોખ્ખા પ્રાપ્ય મૂલ્ય જે ઓછી હોય તે કિંમતે વસ્તુવાર કરવામાં આવે છે. પડતર કિંમત 'જે પહેલા આવે તે પહેલા જાય' ના ધોરણે નિર્ધારિત થાય છે. વધુમાં, વિવિધ પ્રોજેક્ટો ઉપર પડેલી આડપેદાશોના સ્ટોકનું મૂલ્યાંકન નહિ કરવાની ગ્રુપની નીતિ છે.

સ્પેર્સ (પીપીઈની વ્યાખ્યામાં ના આવતા હોય તેવા) સ્ટોક તરીકે હિસાબમાં લેવામાં આવે છે અને જ્યારે તેને વપરાશ માટે આપવામાં આવે ત્યારે નફા અને નુકસાનના પત્રકમાં ખર્ચ તરીકે દર્શાવાય છે.

#### (ઓ) કર્મચારી લાભો

##### ૧. ટૂંકા ગાળાની કર્મચારી લાભની જવાબદારીઓ :

બિન-નાણાકીય લાભો સહિત વેતન, પગાર માટેની જવાબદારીઓની કે જે કર્મચારીઓએ સંબંધિત સેવાઓ આપી હોય ત્યારબાદના ૧૨ માસના સમયગાળાના અંત સુધીમાં સંપૂર્ણપણે પતાવટ થવાની અપેક્ષા હોય તે અહેવાલના અંત સુધીના સમયગાળાની કર્મચારીઓની સેવા તરીકે ગણતરીમાં લેવામાં આવે છે અને આ અંગેની જવાબદારીઓની પતાવટ વખતે જે રકમ ચૂકવવાની હોય તે રકમોથી માપવામાં આવે છે. સરવૈયામાં આ જવાબદારીઓ ચાલુ કર્મચારી લાભ જવાબદારીઓ તરીકે દર્શાવવામાં આવે છે.

##### ૨. અન્ય લાંબા ગાળાના કર્મચારી લાભની જવાબદારીઓ :

હક રજા અને માંદગીની રજાની જવાબદારીઓની કર્મચારીઓએ સંબંધિત સેવાઓ આપી હોય ત્યારબાદના ૧૨ માસના સમયગાળાના અંત સુધીમાં સંપૂર્ણપણે પતાવટ થવાની અપેક્ષા હોતી નથી. તેમને તેથી અહેવાલના અંત સુધીના સમયગાળા સુધી કર્મચારીઓએ પૂરી પાડેલી સેવાઓના સંદર્ભમાં ભવિષ્યમાં કરવામાં આવનારા અપેક્ષિત ચૂકવણા આયોજિત યુનિટ જમા પદ્ધતિ (Projected Unit Credit Method)થી વર્તમાન મૂલ્યે માપવામાં આવે છે. આ લાભો અહેવાલના સમયગાળાના અંતની બજારની ઉપજનો, કે જેની શરતો લગભગ સંબંધિત જવાબદારીની શરતો જેવી હોય, ઉપયોગ કરી વટાવેથી ગણવામાં લેવામાં આવે છે. એક્ઝ્યુઅરિયલ ધારણાઓમાં અનુભવ સમાયોજન અને ફેરફારોને પરિણામે થતી પુનઃમાપણી નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

ખરેખર પતાવટ ક્યારે થવાની અપેક્ષા છે તેને ધ્યાનમાં લીધા વિના, જો ગ્રુપને અહેવાલના સમયગાળા પછી ઓછામાં ઓછા ૧૨ માસ સુધી આ જવાબદારીઓની પતાવટને વિલંબિત કરવાનો બિનશરતી અધિકાર ના હોય તો તેને સરવૈયામાં ચાલુ જવાબદારીઓ તરીકે દર્શાવવામાં આવે છે.

ચાલુ નોકરી દરમિયાન મૃત્યુ પામેલા કર્મચારીઓના કાયદેસરના વારસદારોને ચૂકવવામાં આવતું વળતર જે વર્ષમાં જવાબદારી ઊભી થાય તે વર્ષમાં નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે. ચાલુ નોકરી દરમિયાન મૃત્યુ પામેલ કર્મચારીના કિસ્સામાં તેને ઘર બાંધકામ માટે આપેલી પેશગીની મુખ્ય રકમ અને તેના ઉપરનું વ્યાજ, તે અંગેની જાણ થાય ત્યારે લખી વાળવામાં આવે છે.

##### ૩ રોજગાર પછીની જવાબદારીઓ :

ગ્રુપ રોજગાર પછીની નીચેની યોજનાઓ ચલાવે છે.

અ. વ્યાખ્યાયિત લાભ યોજના (Plan) જેવી કે ગ્રેજ્યુઈટી અને

બ. વ્યાખ્યાયિત ફાળા યોજના જેવી કે પ્રોવિડન્ટ ફંડ વિગેરે.

##### ગ્રેજ્યુઈટી જવાબદારીઓ :

વ્યાખ્યાયિત લાભ ગ્રેજ્યુઈટી યોજનાઓના સંદર્ભમાં સરવૈયામાં ગણતરીમાં લેવાયેલી જવાબદારી અથવા અસ્કયામત અહેવાલના સમયગાળાને અંતે, પ્લાન અસ્કયામતોનું વાજબી મૂલ્ય બાદ કર્યા પછીનું વ્યાખ્યાયિત લાભ જવાબદારીઓનું વર્તમાન મૂલ્ય છે. વ્યાખ્યાયિત લાભ જવાબદારીની વાર્ષિક ગણતરી એક્ઝ્યુઅરી દ્વારા આયોજિત યુનિટ જમા પદ્ધતિનો ઉપયોગ કરી કરવામાં આવે છે.

વ્યાખ્યાયિત લાભ જવાબદારીઓની વર્તમાન કિંમત અહેવાલના સમયગાળાના અંતે સરકારી બોન્ડની બજાર ઉપજ કે જેની શરતો લગભગ સંબંધિત જવાબદારીની શરતો જેવી હોય તેના અંદાજિત ભવિષ્યના રોકડ બાહ્યપ્રવાહ વટાવથી ગણી નક્કી કરવામાં આવે છે. ચોખ્ખા વ્યાજની પડતર વ્યાખ્યાયિત લાભ જવાબદારી અને પ્લાન અસ્કયામતોના વાજબી મૂલ્યની ચોખ્ખી બાકી ઉપર વટાવનો દર લગાડી ગણવામાં આવે છે. આ પડતરનો નફા અને નુકસાનના પત્રકમાં કર્મચારી લાભ ખર્ચમાં સમાવેશ કરવામાં આવે છે.



એકચુઅરિયલ ધારણાઓમાં અનુભવ સમાયોજન અને ફેરફારોમાંથી ઊભા થતાં પુનઃમાપણીના લાભ અને નુકસાન જે સમયગાળામાં તે ઊભા થાય તેમાં સીધા OCAમાં ગણતરીમાં લેવામાં આવે છે. તેનો ઇક્વિટીમાં ફેરફારોના પત્રકમાં અને સરવૈયામાં જાળવી રાખેલ કમાણીમાં સમાવેશ કરવામાં આવે છે. વ્યાખ્યાયિત લાભ જવાબદારીમાં યોજના (પ્લાન) માં સુધારા અથવા ઘટાડાના કારણે વર્તમાન મૂલ્યમાં થતાં ફેરફારોને ભૂતકાળની સેવા પડતર તરીકે તરત જ નફા અથવા નુકસાનમાં ગણતરીમાં લેવામાં આવે છે.

#### પ્રોવિડન્ટ ફંડ :

કંપની, જીએમડીસી કર્મચારી પ્રોવિડન્ટ ફંડ ટ્રસ્ટને પ્રોવિડન્ટ ફંડ ફાળો આપે છે. વર્ષ દરમિયાન પ્રોવિડન્ટ ફંડને ચુકવેલ/ ચૂકવવાપાત્ર કંપની ફાળો વ્યાખ્યાયિત ફાળા યોજના તરીકે ગણવામાં આવે છે. આ યોજના હેઠળ ચૂકવેલ/ ચૂકવવાપાત્ર ફાળો કર્મચારી જે સમયગાળા દરમિયાન સેવાઓ આપે છે. તેમાં નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

પ્રોવિડન્ટ ફંડ ટ્રસ્ટને જોગવાઈઓ, નુકસાન અને અન્ય સંબંધિત ખર્ચાની પરત ચૂકવણી તે સાકાર થાય, ત્યારે નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે.

#### ૪. નિવૃત્તિ લાભ ખર્ચ :

જે કર્મચારીઓએ ગ્રુપની સ્વૈચ્છિક નિવૃત્તિ યોજનાનો વિકલ્પ પસંદ કર્યો હોય તેમને ચૂકવવાપાત્ર વળતર જે વર્ષમાં તેઓ નોકરી છોડી જાય છે તે વર્ષમાં નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે.

#### (પી) વિદેશી ચલણના વ્યવહારો :

##### ૧. વહેવાર અને રજૂ કરવાનું ચલણ :

એકત્રિત નાણાકીય પત્રકોમાં સમાવિષ્ટ બાબતો ગ્રુપ જે પ્રાથમિક આર્થિક વાતાવરણ (environment)માં કામગીરી કરે છે ત્યાંના ચલણ ('વહેવાર ચલણ') માં માપવામાં આવે છે. એકત્રિત નાણાકીય પત્રકો ભારતીય રૂપિયા (INR)માં રજૂ કરવામાં આવે છે, જે ગ્રુપનું વહેવાર અને રજૂ કરવાનું ચલણ છે.

##### ૨. વ્યવહારો અને બાકીઓ :

વિદેશી ચલણના વ્યવહારોનું વ્યવહારોની તારીખના વિનિમય દરનો ઉપયોગ કરી વહેવાર ચલણમાં રૂપાંતર (translated) કરવામાં આવે છે. આવા વ્યવહારોની પતાવટમાંથી અને વિદેશી ચલણોમાં દર્શાવેલી નાણાકીય અસ્કયામતો અને જવાબદારીઓના વર્ષના આખરના વિનિમય દરે રૂપાંતરથી પરિણમતા વિદેશી વિનિમયના લાભો અને નુકસાન સામાન્ય રીતે નફા અથવા નુકસાનમાં ગણતરીમાં લેવામાં આવે છે.

વિદેશી વિનિમયની ઉછીની પડતરના હવાલા તરીકે ગણેલા તફાવતો નફા અને નુકસાનના પત્રકમાં દર્શાવવામાં આવે છે. બધા અન્ય વિદેશી વિનિમયના લાભો અને નુકસાન નફા અને નુકસાનના પત્રકમાં ચોખ્ખા ધોરણે અન્ય આવક અથવા અન્ય ખર્ચમાં દર્શાવવામાં આવે છે.

બિન-નાણાકીય બાબતો જે ઐતિહાસિક પડતરે વિદેશી ચલણમાં માપવામાં આવે છે. તેનું પ્રારંભિક વ્યવહારોની તારીખોના વિનિમય દરોનો ઉપયોગ કરી રૂપાંતર કરવામાં આવે છે. બિન-નાણાકીય બાબતો જેની વિદેશી ચલણમાં વાજબી મૂલ્યે માપણી કરવામાં આવે છે તેમનું જે તારીખે વાજબી મૂલ્યે નક્કી કરવામાં આવ્યું હોય તે તારીખના વિનિમય દરોથી રૂપાંતર કરવામાં આવે છે. અસ્કયામતો અને જવાબદારીઓના રૂપાંતરણ તફાવતો વાજબી મૂલ્યના લાભ અથવા નુકસાનના ભાગ તરીકે વાજબી મૂલ્યે અહેવાલમાં લેવામાં આવે છે.

#### (કચુ) આવકની માન્યતા (Revenue recognition) :

આવકની માન્યતા માટે ઈન્ડ એએસ ૧૧૫ પાંચ પગલાંવાળું એકસમાન મોડલ (Model) ચોક્કસ શબ્દોમાં વર્ણવે છે, જે સામાન્યપણે ગ્રાહકો સાથેના બધા કરારોમાં લાગુ પાડવામાં આવે

છે. ગ્રાહક સાથેના કરારમાંથી આવક ત્યારે ગણતરીમાં લેવાય છે જ્યારે વસ્તુઓ અને સેવાઓનો અંકુશ ગ્રાહકને તબદીલ કર્યો હોય. આવકની માપણી એ ભાવથી કરવામાં આવે છે જે ગ્રુપ તે વસ્તુઓ અથવા સેવાઓના વિનિમય પેટે હકદાર હોવાનું અપેક્ષિત હોય. આવક તરીકે દર્શાવેલ રકમો ત્રીજા પક્ષકારોવતી વસૂલ કરેલી રકમો બાદ ચોખ્ખી દર્શાવવામાં આવે છે.

ગ્રુપ વસ્તુના વેચાણમાંથી કામગીરીની જવાબદારી સંતોષાતા મળેલ અથવા મળવાપાત્ર અવેજથી આવકની ગણતરી તેના વાજબી મૂલ્યે કરે છે તે એ સમયે હોય છે. જ્યારે વસ્તુઓનો અંકુશ ગ્રાહકને તબદીલ કર્યો હોય, જે સામાન્ય રીતે વસ્તુઓ સુપરત કરવામાં આવે ત્યારે થાય છે. કરારની શરતોના આધારે જે દરેક કરારે બદલાતી હોય છે, વસ્તુઓ વાજબી શાખથી વેચવામાં આવે છે. ઈન્ડ એએસ ૧૧૫ પ્રમાણે કરારની શરતો મુજબ, જે અવેજ પરિવર્તનશીલ (Variable) હોય છે, તે કરારના પ્રારંભે અંદાજવામાં આવે છે અને ત્યારબાદ દરેક અહેવાલની તારીખે અથવા રકમ સાકાર થાય ત્યાં સુધી અદ્યતન કરવામાં આવે છે.

વેચાણમાં, જ્યાં લાગુ પડતા હોય ત્યાં રોયલ્ટી, પરિવહન ખર્ચ, પેકિંગ ચાર્જિસ, ઉત્પાદન આધારિત પ્રોત્સાહનો, જીએસટી કોમ્પેન્સેટરી સેસ, જ્યાં લાગુ પડતા હોય ત્યાં, માર્દન કલોઝર ચાર્જિસની રકમોનો અને અન્ય વેરા અથવા દર, જો કોઈ હોય તો, તેનો સમાવેશ થાય છે, પણ જીએસટીને બાકાત રાખવામાં આવે છે. રોકડ વટાવની રકમ જેટલો વેચાણમાં ઘટાડો કરવામાં આવે છે.

મૂડી કરારો ઉપરની નુકસાની/ પેનલ્ટી, જો કોઈ હોય તો, સામાન્ય રીતે કરાર પૂરો થાય ત્યારે નક્કી કરવામાં આવે છે અને તેને નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે. લાંબા ગાળાના મહેસૂલી કરારો ઉપરની રોકડ નુકસાની/પેનલ્ટી કરારો આપ્યાની તારીખથી એક વર્ષ પૂરું થયા બાદ નક્કી કરવામાં આવે છે અને તેને નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે.

સેવાના કરારોમાંથી આવક, આવી સેવાઓ પૂરી પાડવાની કામગીરીની જવાબદારીઓ સંતોષાતા સમય અને વસ્તુઓ (Material)ના આધારે ગણતરીમાં લેવામાં આવે છે.

વીમાના દાવાઓને જ્યારે તે મળે ત્યારે ગણતરીમાં લેવાય છે. કારણકે પતાવટ કરવાના આવા દાવાઓની આખરી રકમ વિશ્વસનીય રીતે માપી શકાતી નથી.

ઊર્જા પ્લાન્ટના સંદર્ભમાં, અનશિડ્યુલ્ડ ઈન્ટરચેન્જ (UI) ચાર્જિસ અને ઉત્પાદન આધારિત ઉત્તેજનો (Generation Based Incentives (GBI)) જ્યારે ગ્રુપને મળે/ખર્ચ થાય ત્યારે ગણતરીમાં લેવામાં આવે છે.

નાણાકીય અસ્કયામતમાંથી વ્યાજની આવકની ત્યારે ગણતરી કરવામાં આવે છે, જ્યારે એ સંભવિત હોય કે તેમાંથી ગ્રુપને ભવિષ્યમાં આર્થિક લાભ થશે અને આવકની રકમ વિશ્વસનીય રીતે માપી શકાય તેમ હોય. વ્યાજની આવક, મુદ્દલની બાકી રકમ અને અસરકારક લાગુ પડતા વ્યાજના દરના સંદર્ભમાં સમયના આધારે લેણી થાય છે કે જે બરાબર નાણાકીય અસ્કયામતના અપેક્ષિત જીવનકાળ દરમિયાન અંદાજિત ભવિષ્યના રોકડ પ્રવાહ અને અસ્કયામતની પ્રારંભિક માન્યતા વખતની કુલ ધારણ કરેલી રકમના ગુણોત્તરના વટાવ જેટલી થાય છે.

ડિવિડન્ડની આવક, તેને મળવાનો હક સ્થાપિત થાય કે જે સામાન્ય રીતે જ્યારે શેરહોલ્ડરો ડિવિડન્ડ મંજૂર કરે, ત્યારે હિસાબમાં લેવામાં આવે છે.

#### (આર) સરકારી અનુદાન :

જ્યારે એવી વાજબી ખાતરી હોય કે અનુદાન મળશે અને ગ્રુપ તેની સાથે જોડાયેલી બધી શરતોની પૂર્તતા કરશે, ત્યારે સરકારમાંથી મળતા અનુદાન તેના વાજબી મૂલ્યે ગણતરીમાં લેવામાં આવે છે.

આવકના સંદર્ભમાં સરકારી અનુદાનો વિલંબિત કરવામાં આવે છે અને તે પડતર સામે સમતોલ (compensate) કરવાનો ઇરાદો

હોય, તેની સાથે મેળવવા (Match) જરૂરી હોય તેટલા સમયગાળામાં નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે અને અન્ય આવકોની અંદર દર્શાવવામાં આવે છે.

પીપીઈ અથવા સ્થાવર મિલકતમાં રોકાણની ખરીદી/બાંધકામના સંદર્ભમાં મળેલ અનુદાન, ઈલ્ડ એએસ ૨૦ અનુસાર, સંબંધિત અસ્કયામતની ખેંચાતી આવતી રકમ મેળવવા તેની ખરીદીની/બાંધકામની રકમમાંથી બાદ કરવામાં આવે છે.

**(એસ) સ્ટ્રીપીંગના ખર્ચા (Costs) :**

લિન્નાઈટની અનામતો કાઢવા માટે જરૂરી, ખાણની નફામી સામગ્રી (ઓવરલોડ) હટાવવા માટે કરેલ ખર્ચને સ્ટ્રીપીંગ ખર્ચ તરીકે ઊલ્લેખ કરવામાં આવે છે. ગ્રુપે ખાણના તાંત્રિક રીતે અંદાજિત જીવનકાળ દરમિયાન આવો ખર્ચ કરવો પડે છે.

જ્યાં, ગ્રુપે “યુનિટ દર” (unit-rate) આધારિત ઓવરલોડનું હટાવવાના અને લિન્નાઈટ કાઢવાના કરારો આપ્યા હોય અને/અથવા એવા કરારો કે જેમાં ચૂકવણી ખરેખર (Actual) સ્ટ્રીપીંગ ગુણોત્તર આધારિત કરવામાં આવે છે, ત્યાં સ્ટ્રીપીંગ ખર્ચ ખાણના દરેક પ્લોટ માટે તાંત્રિક રીતે મૂલવણી કરેલ સરેરાશ સ્ટ્રીપીંગ ગુણોત્તર પ્રમાણે, સ્ટ્રીપીંગ પ્રવૃત્તિના ફીફો (FIFO) આધારિત ચોચ્ય સમાયોજન બાદ નફા અને નુકસાનના પત્રકમાં લિન્નાઈટ પરિવહન અને ઓવરલોડનું હટાવવાના ખર્ચ તરીકે ઊદારવામાં આવે છે.

સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન ખાતામાં બાકી રકમ સરવૈયામાં અન્ય બિન-નાણાકીય અસ્કયામતો/જોગવાઈઓ જે હોય તે પ્રમાણે દર્શાવાય છે.

**(ટી) કરવેરા :**

**આવકવેરો :**

સમયગાળાનો કરવેરાનો ખર્ચ અથવા જમા, ચાલુ સમયગાળાની કરપાત્ર આવક ઉપરના આવકવેરાના લાગુ પડતા દર ઉપર આધારિત, કામચલાઉ તજવાતોને આભારી વિલંબિત કર અસ્કયામતો અને જવાબદારીઓના ફેરફારોથી અને કરના વાણવપરાયેલા નુકસાનથી સમાયોજિત, કરની ચૂકવવાપાત્ર રકમ છે.

ચાલુ કરવેરાનો ખર્ચ, અહેવાલના સમયગાળાના અંત સુધીમાં ઘડાયેલા અથવા મહત્વની રીતે ઘડાયેલા (substantively enacted) કરવેરાના કાયદાઓના આધારે ગણતરી કરવામાં આવે છે. ચાલુ કરવેરાની અસ્કયામતો અને જવાબદારીઓ, અહેવાલની તારીખના દરો અને ઘડાયેલા અથવા મહત્વની રીતે ઘડાયેલા કાયદાઓના આધારે કરવેરા સત્તાવાળાઓ પાસેથી અપેક્ષિત પ્રાપ્ત થવા પાત્ર અથવા તેમને ચૂકવવાપાત્ર રકમથી માપવામાં આવે છે. ચાલુ કરવેરાની બાબતો વ્યવહારના અંતર્ગત સંબંધ (correlation) પ્રમાણે ક્યાં OCA અથવા સીધી ઈક્વિટીમાં ગણતરીમાં લેવામાં આવે છે.

**વિલંબિત કર :**

વિલંબિત કરની, અસ્કયામતો અને જવાબદારીઓ અને તેમની એકત્રિત નાણાકીય પત્રકોમાં ધારણ કરેલી રકમો ઉપર, કરવેરાના આધારો (bases) વચ્ચે ઊભા થતા કામચલાઉ તજવાતો પ્રમાણે પૂરી જોગવાઈ કરવામાં આવે છે.

વિલંબિત આવકવેરો, અહેવાલના સમયગાળાના અંત સુધીમાં ઘડાયેલ અથવા મહત્વની રીતે ઘડાયેલ કરના દરો (અને કાયદાઓ)નો ઉપયોગ કરી નક્કી કરવામાં આવે છે અને જ્યારે સંબંધિત વિલંબિત આવકવેરા અસ્કયામત પ્રાપ્ત (realised) થાય અથવા વિલંબિત કરવેરાની જવાબદારીની પતાવટ થાય ત્યારે લાગુ પાડવાનું અપેક્ષિત છે. વિલંબિત કરવેરા અસ્કયામતો, બધા બાદ થઈ શકે તેવા કામચલાઉ તજવાતો અને વાણવપરાયેલ કરવેરાના નુકસાન માટે તો જ ગણતરીમાં લેવામાં આવે છે, જો ભવિષ્યમાં કરપાત્ર રકમો તેવા કામચલાઉ તજવાતો અને નુકસાનના ઉપયોગ માટે ઉપલબ્ધ થાય તે સંભવિત હોય.

વિલંબિત કર અસ્કયામતો અને જવાબદારીઓ, જ્યારે ચાલુ કરવેરા અસ્કયામતો અને જવાબદારીઓ સાથે સામસામા સરભર (offset) થઈ શકે એવો કાયદેસર રીતે લાગુ પાડી શકાય તેવો હક્ક હોય અને જ્યારે વિલંબિત કરની બાકીઓ, એક જ કરવેરા સત્તાધિકારી સંલગ્ન હોય, ત્યારે સામસામા સરભર કરવામાં આવે છે. ચાલુ કરવેરા અસ્કયામતો અને કરવેરા જવાબદારીઓ જ્યારે ગ્રુપને સામસામા સરભર કરી શકાય એવો કાયદેસર રીતે લાગુ પાડી શકાય તેવો હક્ક હોય અને ચોખ્ખા ધોરણે પતાવટ કરવાનો અથવા અસ્કયામત પ્રાપ્ત કરવાનું અને જવાબદારીની પતાવટ કરવાનું એકી સાથે કરવાનો ઇરાદો હોય, ત્યારે એકબીજા સામે સરભર કરવામાં આવે છે.

વર્તમાન અને વિલંબિત કર નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લેવામાં આવે છે, સિવાય કે જેટલાં અંશે તે બાબતો OCA અથવા સીધી ઈક્વિટી માં ગણતરીમાં લેવાને લગતી હોય. આ કિસ્સામાં કર પણ અનુક્રમે OCA અથવા ઈક્વિટીમાં ગણતરીમાં લેવામાં આવે છે. કરની કોઈપણ જમા ઉપલબ્ધ રકમ જેટલા અંશે ભવિષ્યમાં કરપાત્ર નફો ઉપલબ્ધ થવાનું સંભવિત હોય, જેની સામે વાણવપરાયેલ કર જમા (રકમ) વાપરી શકાય તેટલા અંશે વિલંબિત કર અસ્કયામતમાં ગણતરીમાં લેવાય છે. સદર અસ્કયામત, નફા અને નુકસાનના પત્રકમાં જમા કરી અને વિલંબિત કર અસ્કયામતના મથાળા નીચે દર્શાવી ઊભી કરવામાં આવે છે.

વિલંબિત કર અસ્કયામતોની ખેંચાતી આવતી રકમની દરેક અહેવાલની તારીખે સમીક્ષા કરવામાં આવે છે અને વિલંબિત કર અસ્કયામત સંપૂર્ણ અથવા અંશતઃ ઉપયોગમાં લેવા પૂરતો કરપાત્ર નફો ઉપલબ્ધ થવાની સંભાવના હોય તેટલા અંશે ઘટાડવામાં આવે છે. દરેક અહેવાલની તારીખે, ગણતરીમાં નહિ લેવાયેલી વિલંબિત કર અસ્કયામતની પુનઃઆકારણી કરવામાં આવે છે અને જેટલા અંશે ભવિષ્યના કરપાત્ર નફામાંથી વિલંબિત કર અસ્કયામતો પુનઃપ્રાપ્ત થઈ શકે તેવી સંભાવના હોય તેટલા અંશે ગણતરીમાં લેવામાં આવે છે.

સરવૈયાની તારીખે કંપની ચિંતવે છે કે અનિશ્ચિત કરની સ્થિતિ કરવેરા સત્તાવાળાઓ સ્વીકારશે એવી સંભાવના છે કે કેમ અને બનાવોની સંભાવનાની શક્યતાના આધારે કંપની વધારાની કરની જવાબદારી, જો કોઈ હોય તો, ગણતરીમાં લે છે.

**(યુ)**

**શેર દીઠ કમાણી :**

**શેર દીઠ મૂળ કમાણી :**

શેર દીઠ મૂળ કમાણીની ગણતરી નાણાકીય વર્ષ દરમિયાન બાકી રહેલા ઈક્વિટી શેરની પ્રમાણભાર સરેરાશ સંખ્યા દ્વારા ગ્રુપના માલિકીને આભારી (attributable) નફામાં વહેંચીને, વર્ષ દરમિયાન ઈક્વિટી શેરોમાં બોનસના તત્વો (elements) માટે સમાયોજિત કરીને અને ટ્રેડરી શેરને બાદ કરીને ગણતરી કરવામાં આવે છે.

**ફેરફાર બાદ (Diluted) શેર દીઠ કમાણી :**

શેર દીઠ ફેરફાર બાદ કમાણી, શેર દીઠ આવકના નિર્ધારણમાં ઉપયોગમાં લેવામાં આવતા આંકડામાં, સંભવિત ઈક્વિટી શેર સાથે સંકળાયેલ આવકવેરાની અસર બાદના વ્યાજ અને અન્ય ધિરાણ ખર્ચ સમાયોજિત કરી અને બાકી રહેતા તમામ સંભવિત ઈક્વિટી શેરના રૂપાંતરને ધારીને અન્ય વધારાના ઈક્વિટી શેરની સરેરાશ સંખ્યાને ધ્યાનમાં લે છે.

**(વી)**

**જોગવાઈઓ, સંભવિત જવાબદારીઓ અને સંભવિત અસ્કયામતો:**

જો ગ્રુપને ભૂતકાળના બનાવના પરિણામે વર્તમાનમાં (કાયદેસરની અથવા ગર્ભિત) જવાબદારી હોય તો બંધનકારક કરારને પતાવટ કરવા આર્થિક લાભ ધરાવતા રૂબરૂના બાહ્યપ્રવાહ થાય એ સંભવિત હોય અને જવાબદારીની રકમનો વિશ્વસનીય અંદાજ બાંધી શકાય તેમ હોય તો, જોગવાઈ વર્તમાન મૂલ્યે ગણતરીમાં લેવામાં આવે છે. જોગવાઈને સંબંધિત ખર્ચ, કોઈ પરત ખર્ચ (reimbursement) હોય તો તે બાદ કરી ચોખ્ખી નફા અને નુકસાનના પત્રકમાં બતાવવામાં આવે છે.

વિસ્થાપન માટેની પડતરની (decommissioning costs) તેના બંધનકારક કરારની પતાવટ માટેની અપેક્ષિત પડતરની અંદાજિત રોકડ પ્રવાહના ઉપયોગથી વર્તમાન કિંમતે જોગવાઈ કરવામાં આવે છે અને તેની ગણતરી પીપીઈઈની પડતરના ભાગ તરીકે કરવામાં આવે છે. રોકડ પ્રવાહને વર્તમાન કરવેરા પૂર્વેના દરથી વટાવે ગણવામાં આવે છે, જે જોખમ અંગેની ચોક્કસ વિસ્થાપન માટેની જવાબદારી અભિવ્યક્ત કરે છે. જ્યારે વળતરનું અનવાઈન્ડીંગ (unwinding of discount) કરવામાં આવે ત્યારે તેને ખર્ચ તરીકે ગણાય છે અને નફા અને નુકસાનના પત્રકમાં નાણાં પડતર તરીકે ગણતરીમાં લેવામાં આવે છે. વિસ્થાપન માટેની ભવિષ્યની અંદાજિત પડતરની વાર્ષિક સમીક્ષા કરવામાં આવે છે અને યોગ્ય રીતે સમાયોજિત કરવામાં આવે છે. અંદાજિત ભવિષ્યની પડતર અથવા લાગુ પડેલા વળતર દરમાં ફેરફારથી અસ્કયામતની પડતરમાં વધ અથવા તો ઘટ કરવામાં આવે છે.

માઈન ક્લોઝર અંગેનો ક્રમિક ખર્ચ તે થાય ત્યારે હિસાબમાં લેવામાં આવે છે.

લિગ્નાઈટ ખાણ સંબંધિત પ્રતિ હેક્ટર વાર્ષિક માઈન ક્લોઝર (closure) પડતરની જોગવાઈ કોલસા મંત્રાલય દ્વારા સમયાંતરે બહાર પાડવામાં આવતી માઈન ક્લોઝરની માર્ગદર્શિકાઓ મુજબ કરવામાં આવે છે. આ માર્ગદર્શિકાઓ મુજબ, આવી વાર્ષિક પડતરમાં જે તે ખાણ માટે સુપરત કરેલ/મંજૂર કરેલ માઈન ક્લોઝર પ્લાનમાં નિર્દેશ કરેલ અને ગણતરીમાં લેવાયેલ જથ્થાબંધ વેચાણ ભાવિંકના આધારે ફેરફાર કરવામાં આવે છે. મંજૂર થયેલ/સુપરત કરેલ/બનાવેલ/ડ્રાફ્ટ માઈન ક્લોઝર પ્લાન મુજબ માઈન ક્લોઝર અંગેની જોગવાઈ કરવામાં આવે છે. માઈન ક્લોઝર પ્લાન સુપરત કર્યા/મંજૂર કર્યા/બનાવેલ ના હોય ત્યાં વાર્ષિક પડતર ઉપરોક્ત માર્ગદર્શિકાઓના આધારે અંદાજવામાં આવે છે.

લિગ્નાઈટ ખાણો સિવાયની અન્ય ખાણો સંબંધિત માઈન ક્લોઝર પ્રવૃત્તિઓ મંજૂર કરેલ/સુપરત કરેલ/ બનાવેલ/ડ્રાફ્ટ માઈન ક્લોઝર પ્લાન પ્રમાણે હાથ ધરવામાં આવે છે. પરંતુ ઈન્ડીયન બ્યુરો ઓફ માઈન્સ (IBM) દ્વારા પ્રતિ હેક્ટર વાર્ષિક માઈન ક્લોઝર પડતર અંગે જોગવાઈ કરવા માટેની ચોક્કસ માર્ગદર્શિકાઓના અભાવે, જરૂરી રકમની નાણાકીય ખાતરી (assurance) બેંક બાંધધરીના સ્વરૂપે IBM ને સુપરત કરવામાં આવે છે. ગ્રુપ દ્વારા હાથ ધરવામાં આવેલી માઈન ક્લોઝર પ્રવૃત્તિઓ અંગે અમારા તાંત્રિક ડિવિઝન પાસેથી ક્યાં ખાતાકીય રીતે અથવા બહારની એજન્સીઓ મારફત પ્રમાણપત્ર/સંમતિ મેળવવામાં આવે છે. માઈન ક્લોઝર પ્રવૃત્તિઓ ઉપર ખાતાકીય રીતે કરવામાં આવેલા ખર્ચ જે તે ખર્ચના મથાળા હેઠળ ઉધારવામાં આવે છે અને જો તાંત્રિક ડિવિઝન દ્વારા સલાહ આપવામાં આવે તો તેમાં પડેલ મહત્વની તૂટ (shortfall) માટે જોગવાઈ કરવામાં આવે છે.

સંભવિત જવાબદારીઓની જોગવાઈ કરવામાં આવતી નથી, જો મહત્વની હોય તો, તેને હિસાબોની નોંધમાં દર્શાવવામાં આવે છે. સંભવિત અસ્કયામતોને એકત્રિત નાણાકીય પત્રકોમાં ગણતરીમાં લેવામાં આવતી નથી. તેમ છતાં, જ્યાં આર્થિક લાભનો પ્રવાહ (inflow) સંભવિત હોય ત્યાં તેને દર્શાવવામાં આવે છે.

#### (ડબલ્યુ) રોકડ અને રોકડ સમકક્ષ :

રોકડ અને રોકડ સમકક્ષ રોકડ અને ટૂંકા ગાળાની થાપણોના બનેલા છે. ગ્રુપ, ઘણા ઊંચા પ્રમાણમાં તરલ (Highly liquid) રોકાણોની જેમની અસલ મુદત ત્રણ માસ અથવા તેનાથી ઓછી હોય અને જેનું સહેલાઈથી રોકડની જાણીતી (Known) રકમોમાં રૂપાંતર થઈ જાય તેમ હોય, તેને રોકડ સમકક્ષ ગણે છે.

રોકડ આવક જાવકના પત્રકમાં દર્શાવવાના હેતુ માટે, રોકડ અને રોકડ સમકક્ષમાં હાથ ઉપર રોકડ, અન્ય ટૂંકા ગાળાના ઊંચા પ્રમાણમાં તરલ રોકાણો જેની અસલ મુદત ત્રણ માસ અથવા ઓછી હોય, જેનું સહેલાઈથી રોકડની જાણીતી રકમોમાં રૂપાંતર થઈ જાય તેમ હોય અને જેમાં તેના મૂલ્યમાં ફેરફાર થવાનું નજીવું જોખમ હોય

અને બેંક ઓવરડ્રાફ્ટનો સમાવેશ થાય છે. સરવૈયામાં બેંક ઓવરડ્રાફ્ટ ચાલુ જવાબદારીઓમાં ઉછીના નાણાંની અંદર બતાવવામાં આવે છે.

#### (એક્સ) રોકડ આવક-જાવક પત્રક :

રોકડ આવક-જાવક પરોક્ષ પદ્ધતિનો ઉપયોગ કરીને અહેવાલ દર્શાવવામાં આવે છે, જેમાં કરવેરા પહેલાનો નફો, બિન રોકડ પ્રકારના વ્યવહારો, કોઈ પણ વિલાંબિત અથવા લહેણી ભૂતકાળની અથવા ભવિષ્યની કાર્યકારી રોકડ આવક અથવા ચૂકવણી અને રોકાણોમાંથી અથવા નાણાકીય રોકડ આવક-જાવક સાથે સંલગ્ન આવક અથવા ખર્ચની વિગતોની અસરોથી, સમાયોજિત કરવામાં આવે છે. ગ્રુપની કામગીરીમાંથી, રોકાણોમાંથી અને નાણાકીય પ્રવૃત્તિમાંથી રોકડ આવક-જાવક અલગ અલગ દર્શાવવામાં આવે છે.

#### (વાય) ડિવિડન્ડ :

ગ્રુપના ઇક્વિટી શેરહોલ્ડરો પ્રત્યેની ડિવિડન્ડની જવાબદારી, ડિવિડન્ડ અધિકૃત થાય ને ડિવિડન્ડ જ્યારે ગ્રુપની મુનસફી ઉપર ના હોય ત્યારે ગ્રુપ ગણતરીમાં લે છે. ભારતના ગ્રુપના કાયદાઓ મુજબ, ડિવિડન્ડ જ્યારે શેરહોલ્ડરો દ્વારા મંજૂર થાય ત્યારે અધિકૃત થાય છે. તેના જેટલી જ રકમ સીધી ઇક્વિટીમાં ગણતરીમાં લેવામાં આવે છે.

#### (ઝેડ) વિભાગીકરણ (Segment) નો અહેવાલ :

મુખ્ય કાર્યકારી નિર્ણય લેનાર, સીઓડીએમ (CODM) સંસાધનોની ફાળવણી અને કામગીરીની આકારણીને લગતા નિર્ણયો લેવાના હેતુથી તેના ધંધાના વિભાગોના કાર્યકારી પરિણામો ઉપર અલગ રીતે નિયંત્રણ રાખે છે. વિભાગીય કામગીરીનું મૂલ્યાંકન નફા અથવા નુકસાનના આધારે થાય છે અને તેની માપણી એકત્રિત નાણાકીય પત્રકોમાં નફા અથવા નુકસાન સાથે સુસંગત રીતે થાય છે. સીઓડીએમને જે રીતે આંતરિક અહેવાલ પૂરો પાડવામાં આવે છે તેની સાથે સુસંગત રીતે કાર્યકારી વિભાગોનો અહેવાલ આપવામાં આવે છે.

તદનુસાર, વિભાગીકરણ અહેવાલ હેતુ માટે ગ્રુપનું નિયામક મંડળ સીઓડીએમ છે.

#### (એએ) પૂર્ણાકિત કરવું (Rounding Off)

પરિશિષ્ટ 3ની જરૂરિયાતો મુજબ નાણાકીય પત્રકો અને નોંધમાં જાહેર થતી બધી રકમો, અન્યથા ના દર્શાવ્યું હોય તો, નજીકના લાખમાં બે દશાંશ બિંદુઓ સુધી પૂર્ણાકિત કરવામાં આવે છે.

#### (બીબી) સરવૈયાની તારીખ પછી બનતા બનાવો :

સરવૈયાની તારીખ પછી બનતા હવાલાપાત્ર બનાવો (કે જે પરિસ્થિતિ અંગેનો પુરાવો સરવૈયાની તારીખે વિદ્યમાન હોય) એકત્રિત નાણાકીય પત્રકોમાં ગણતરીમાં લેવાય છે. મહત્વના બિન-હવાલાપાત્ર બનાવો કે જે પરિસ્થિતિ (સરવૈયાની તારીખ પછી ઊભી થઈ હોય એમ દર્શાવતા હોય) જે સરવૈયાની તારીખ પછી બન્યા હોય કે જે નાણાકીય પરિસ્થિતિને અસર કરતા મહત્વના ફેરફાર અને વચનબદ્ધતા દર્શાવતા હોય તે મંડળના અહેવાલમાં દર્શાવવામાં આવે છે.

#### (સીસી) અપવાદરૂપ બાબતો :

ગ્રુપની સામાન્ય પ્રવૃત્તિઓને લગતાં કેટલાક બનાવોમાં તે આવકના અથવા ખર્ચના કદ, પ્રકાર અથવા અસરનું પ્રમાણ એટલું હોય છે કે તેના પ્રક્ટીકરણથી ગ્રુપની કામગીરીને વધુ સારી રીતે સમજી શકાય છે. આવી આવક અથવા ખર્ચને અપવાદરૂપ બાબત તરીકે વર્ગીકૃત કરવામાં આવે છે અને તદનુસાર, એકત્રિત નાણાકીય પત્રકો સાથેની નોંધમાં દર્શાવવામાં આવે છે.

**2.01 સ્થાવર મિલકત, યંત્રો અને ઉપકરણો અને મૂડીકૃત કામો પ્રગતિમાં**

૩૧મી માર્ચ, ૨૦૨૩ના રોજ સ્થાવર મિલકત, યંત્રો અને ઉપકરણો

વિગત	કુલ ધારણા કરેલી રકમ				સંચિત ઘસારો / ક્ષીણતા/નિર્ભળતા નુકસાન				ચોખ્ખી ધારણા કરેલ રકમ		
	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાયોજન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાયોજન	નિર્ભળતા નુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૨ના રોજ	૩૧મી માર્ચ ૨૦૨૩ના રોજ
શ્રી હોલ્ડ જમીન	5,૫૩૦.૪૫	-	5.૩૧	5,૫૨૪.૧૪	-	-	-	-	-	5,૫૩૦.૪૫	5,૫૩૦.૪૫
મકાનો	૧૭,૫૮૭.૫૦	૧૫.૨૦	-	૧૭,૬૧૨.૭૦	૮,૭૭૨.૪૪	૪૬૪.૩૨	-	-	૮,૨૩૬.૭૬	૮,૩૭૫.૮૪	૮,૨૫૫.૦૬
યંત્રો અને ઉપકરણો	૧,૮૩,૮૪૪.૨૯	૧,૦૮૦.૩૪	૨૧.૪૬	૧,૮૫,૦૦૩.૧૭	૮૨,૦૩૪.૬૩	૫,૬૮૯.૮૩	-	૧૨.૪૧	૮૭,૭૨૨.૧૫	૮૭,૬૦૮.૬૬	૮૭,૬૦૮.૬૬
ફર્નિચર અને ફિક્સર્સ	૧૮૩.૨૭	૧૬૭.૦૭	૧.૦૨	૩૫૧.૩૬	૧૦૩.૦૧	૧૫.૨૬	-	૦.૮૬	૧૧૭.૪૧	૨૪૧.૮૧	૮૦.૨૬
વાહનો	૧,૧૩૭.૬૧	૭૭૫.૦૭	-	૧,૯૧૨.૬૮	૭૭૦.૧૨	૧૬૦.૫૬	-	-	૮૩૦.૬૮	૮૨૨.૦૦	૩૬૭.૪૮
ઓફિસ ઉપકરણો	૭૩૬.૧૮	૩૧.૬૩	૦.૮૬	૭૬૬.૬૫	૬૩૮.૪૨	૧૬.૬૨	-	૦.૭૪	૬૫૪.૩૦	૧૧૨.૬૫	૮૭.૭૬
કોમ્પ્યુટરો	૫૮૦.૦૩	૩૦.૪૩	૬.૮૯	૬૦૩.૪૭	૪૧૭.૭૬	૬૬.૮૫	-	૬.૧૩	૪૭૮.૪૮	૧૨૪.૮૯	૧૬૨.૨૭
વિદ્યુત ઉપકરણો	૧,૨૩૧.૫૨	૧૫૨.૭૨	૧.૦૬	૧,૩૮૫.૨૬	૮૦૪.૬૩	૧૦૧.૫૫	-	૦.૧૧	૮૦૬.૦૭	૪૭૭.૧૧	૪૨૬.૮૯
પ્રયોગશાળા ઉપકરણો	૨૭૫.૨૯	૧૧.૫૦	-	૨૮૬.૭૯	૨૦૦.૮૬	૧૪.૦૪	-	-	૨૧૫.૦૦	૭૧.૭૯	૭૪.૩૩
<b>કુલ સ્થાવર મિલકત, યંત્રો અને ઉપકરણો</b>	<b>૨,૧૨,૨૨૬.૧૪</b>	<b>૨,૨૬૩.૯૬</b>	<b>૩૭.૭૦</b>	<b>૨,૧૪,૪૫૨.૪૦</b>	<b>૧,૦૩,૭૪૧.૯૭</b>	<b>૬,૫૩૯.૧૩</b>	<b>-</b>	<b>૨૦.૨૫</b>	<b>૧,૧૦,૨૬૦.૮૫</b>	<b>૧,૦૮,૧૯૧.૫૫</b>	<b>૧,૦૮,૪૮૪.૧૭</b>

૩૧મી માર્ચ, ૨૦૨૨ના રોજ સ્થાવર મિલકત, યંત્રો અને ઉપકરણો

વિગત	કુલ ધારણા કરેલી રકમ				સંચિત ઘસારો / ક્ષીણતા/નિર્ભળતા નુકસાન				ચોખ્ખી ધારણા કરેલ રકમ		
	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાયોજન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાયોજન	નિર્ભળતા નુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૧ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
શ્રી હોલ્ડ જમીન	5,૪૨૮.૨૩	૧૦૨.૨૨	-	5,૫૩૦.૪૫	-	-	-	-	-	5,૪૨૮.૨૩	5,૪૨૮.૨૩
મકાનો	૧૭,૫૮૩.૭૯	૧૩.૭૧	-	૧૭,૫૯૭.૫૦	૮,૩૦૧.૨૩	૪૭૧.૨૧	-	-	૮,૭૭૨.૪૪	૮,૨૫૫.૦૬	૮,૨૫૫.૦૬
યંત્રો અને ઉપકરણો	૧,૮૩,૪૫૬.૧૪	૫૧૨.૭૯	૨૪.૬૪	૧,૮૩,૯૪૪.૨૯	૮૬,૩૭૦.૪૮	૫,૬૭૮.૧૯	-	૧૪.૦૪	૯૨,૦૩૪.૬૩	૯૧,૬૦૮.૬૬	૯૧,૬૦૮.૬૬
ફર્નિચર અને ફિક્સર્સ	૧૮૩.૦૧	૧૦.૨૬	-	૧૯૩.૨૭	૮૨.૪૯	૧૦.૫૨	-	-	૧૦૩.૦૧	૮૦.૨૬	૮૦.૨૬
વાહનો	૧,૧૧૩.૩૭	૨૮.૨૩	૩.૮૯	૧,૧૬૪.૬૧	૬૫૩.૭૭	૧૧૮.૧૦	-	૨.૭૫	૭૭૦.૧૨	૩૬૭.૪૮	૪૫૮.૬૦
ઓફિસ ઉપકરણો	૭૩૬.૩૧	૧૨.૮૪	૩.૮૯	૭૬૨.૦૪	૬૧૧.૩૬	૩૦.૭૫	-	૩.૬૯	૬૩૮.૪૨	૮૭.૭૬	૧૧૫.૮૫
કોમ્પ્યુટરો	૫૮૮.૪૧	૧૮.૧૧	૬૬.૪૯	૬૧૨.૬૧	૩૬૮.૫૨	૭૪.૦૭	-	૨૪.૮૩	૪૧૭.૭૬	૧૬૨.૨૭	૨૧૮.૮૯
વિદ્યુત ઉપકરણો	૧,૨૩૧.૫૪	૧૮.૮૮	-	૧,૨૫૦.૪૨	૬૮૫.૧૧	૧૦૮.૫૨	-	-	૮૦૪.૬૩	૪૨૬.૮૯	૪૨૬.૮૯
પ્રયોગશાળા ઉપકરણો	૨૭૫.૦૧	૪.૨૮	-	૨૭૯.૨૯	૧૮૭.૮૯	૧૨.૮૭	-	-	૨૦૦.૮૬	૭૪.૩૩	૮૩.૦૨
<b>કુલ સ્થાવર મિલકત, યંત્રો અને ઉપકરણો</b>	<b>૨,૧૧,૫૬૩.૮૧</b>	<b>૭૨૧.૪૨</b>	<b>૫૯.૦૯</b>	<b>૨,૧૨,૨૨૬.૧૪</b>	<b>૯૭,૨૮૦.૯૫</b>	<b>૬,૫૦૬.૩૩</b>	<b>-</b>	<b>૪૫.૩૧</b>	<b>૧,૦૩,૭૪૧.૯૭</b>	<b>૧,૦૮,૪૮૪.૧૭</b>	<b>૧,૦૮,૪૮૪.૧૭</b>



**૨.૦૧બી. ૩૧મી માર્ચ, ૨૦૨૩ના રોજ વપરાશનો હક્ક ધરાવતી (આરઓયુ) અસ્ક્યામત** (₹ લાખમાં)

વિગત	કુલ ધારણ કરેલી રકમ			સંચિત ઘસારો / ક્ષીણતા/નિર્ભળતા ગુકસાન				ચોખ્ખી ધારણ કરેલ રકમ	
	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	વર્ષ દરમિયાન ઘટાડો	૧લી એપ્રિલ, ૨૦૨૨ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	નિર્ભળતા ગુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૩ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૩ના રોજ
જમીન-લીઝ હોલ્ડ (આરઓયુ-અસ્ક્યામત)	૧,૫૪૧.૬૫	૪૦.૮૩	-	૬૨૬.૨૫	૯૩.૬૧	-	-	૭૧૯.૮૬	૮૬૨.૬૨
કુલ વપરાશનો હક્ક ધરાવતી અસ્ક્યામત	૧,૫૪૧.૬૫	૪૦.૮૩	-	૬૨૬.૨૫	૯૩.૬૧	-	-	૭૧૯.૮૬	૮૬૨.૬૨

**૩૧મી માર્ચ, ૨૦૨૨ના રોજ વપરાશનો હક્ક ધરાવતી (આરઓયુ) અસ્ક્યામત** (₹ લાખમાં)

વિગત	કુલ ધારણ કરેલી રકમ			સંચિત ઘસારો / ક્ષીણતા/નિર્ભળતા ગુકસાન				ચોખ્ખી ધારણ કરેલ રકમ	
	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	વર્ષ દરમિયાન ઘટાડો	૧લી એપ્રિલ, ૨૦૨૧ના રોજ પડતર	વર્ષ દરમિયાન વધારો/સમાવોજન	નિર્ભળતા ગુકસાન	વર્ષ દરમિયાન ઘટાડો	૩૧મી માર્ચ ૨૦૨૨ના રોજ બાકી	૩૧મી માર્ચ ૨૦૨૨ના રોજ
જમીન-લીઝ હોલ્ડ (આરઓયુ-અસ્ક્યામત)	૧,૫૪૧.૬૫	-	-	૫૩૫.૫૫	૯૦.૭૦	-	-	૬૨૬.૨૫	૯૧૫.૪૧
કુલ વપરાશનો હક્ક ધરાવતી અસ્ક્યામત	૧,૫૪૧.૬૫	-	-	૫૩૫.૫૫	૯૦.૭૦	-	-	૬૨૬.૨૫	૯૧૫.૪૧



## ૨.૦૧સી મૂડીકૃત કામો પ્રગતિમાં

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>પડતર અથવા માની લીધેલી પડતર.</b>		
વર્ષની શરૂઆતની બાકી	૧,૨૯૩.૨૦	૬૯૫.૬૯
ઉમેરો : વર્ષ દરમિયાન વધારો	૧,૧૪૮.૪૦	૯૫૩.૧૨
બાદ : મિલકત, ચંત્રો અને ઉપકરણો ખાતે ટ્રાન્સફર કર્યા	(૧,૧૫૧.૮૮)	(૩૫૫.૬૧)
<b>આખરનું કુલ ધારણ કરેલું મૂલ્ય</b>	<b>૧,૨૮૯.૭૨</b>	<b>૧,૨૯૩.૨૦</b>
<b>સંચિત મૂલ્ય ઘટાડાની જોગવાઈ</b>		
વર્ષની શરૂઆતની બાકી	૧૩૩.૨૩	૧૩૩.૨૩
ઉમેરો : વર્ષ દરમિયાન વધારો	-	-
<b>આખરની સંચિત મૂલ્ય ઘટાડાની જોગવાઈ</b>	<b>૧૩૩.૨૩</b>	<b>૧૩૩.૨૩</b>
<b>આખરનું કુલ ધારણ કરેલું મૂલ્ય</b>	<b>૧,૧૫૬.૪૯</b>	<b>૧,૧૫૯.૯૭</b>

## મૂડીકૃત કામો પ્રગતિમાં ૩૧.૦૩.૨૦૨૩ના રોજનું વયવહિ પરિશિષ્ટ

વિગત	મૂડીકૃત કામોમાં રકમ સમયગાળા સુધી				કુલ (કુલ ધારણ કરેલું મૂલ્ય)
	૧ વર્ષ થી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૩૮૪.૯૨	૨૨૫.૬૩	૫૪૫.૯૪	-	૧,૧૫૬.૪૯
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

## મૂડીકૃત કામો પ્રગતિમાં ૩૧.૦૩.૨૦૨૨ના રોજનું વયવહિ પરિશિષ્ટ

વિગત	મૂડીકૃત કામોમાં રકમ સમયગાળા સુધી				કુલ (કુલ ધારણ કરેલું મૂલ્ય)
	૧ વર્ષ થી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૬૧૪.૦૩	૫૪૫.૯૪	-	-	૧,૧૫૯.૯૭
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

## ૩૧મી માર્ચ, ૨૦૨૩ ના રોજ પૂરા થતાં વર્ષના મૂડીકૃત કામો પ્રગતિમાંનું વિઘટન નીચે મુજબ છે.

વિભાગીકરણ	(₹ લાખમાં)		
	સિવિલ કામો	સિવિલ સિવાયના કામો	કુલ
ખાણકામ	૩.૭૯	૨૪૪.૨૦	૨૪૭.૯૯
ઊર્જા	-	૯૦૮.૫૦	૯૦૮.૫૦
અવિભાજ્ય	-	-	-
<b>કુલ</b>	<b>૩.૭૯</b>	<b>૧,૧૫૨.૭૦</b>	<b>૧,૧૫૬.૪૯</b>
૩૧ મી માર્ચ, ૨૦૨૨ના રોજ	-	૧,૧૫૯.૯૭	૧,૧૫૯.૯૭

૨.૦૧.૦૧ ગુજરાત સ્ટેટ ઇલેક્ટ્રીસિટી કોર્પોરેશન લિ. (જીએસઈસીએલ) અને કંપની, બંને એકમોના કર્મચારીઓ માટે અને સામાન્ય જનતા માટે પણ ૮-૧૦-૧૯૯૧, ૩-૮-૧૯૯૨ તથા ૧-૧૦-૧૯૯૩ની મિનિટ્સ મુજબ પાનાન્દ્યો ખાતે (શાળા, હોસ્પિટલ, પીવાના પાણીનો પુરવઠો, સંદેશાવ્યવહાર, વાહન વ્યવહારની સવલતો વિગેરે) સહિયારી સવલતોનું નિર્માણ કરવા સંમત થયા હતા. આ બધાનો વહીવટ આ અંગે નોંધાયેલ ટ્રસ્ટે કરવાનો હતો. કંપની તેમજ જીએસઈસીએલ દ્વારા કરવામાં આવેલ મૂડી અને મહેસૂલી ખર્ચ, જ્યાં સુધી ટ્રસ્ટની રચના ન થાય ત્યાં સુધી ૫૦:૫૦ના ધોરણે ફાળવવામાં આવે છે અને તે મુજબ જે તે એકમના ચોપડે હિસાબમાં લેવાય છે. જે તે એકમે આપેલ ૫૦ ટકા ફાળો, સંમતિપત્ર અને હવાલાને, જે કોઈ હોય તો, આદીન છે. જ્યાં સુધી આ અસ્કયામતો ટ્રસ્ટને ન સોંપાય ત્યાં સુધી અસ્કયામતો બનાવવામાં થયેલ મૂડી ખર્ચમાં કંપનીનો ૫૦ ટકા હિસ્સો કંપનીના ચોપડે કુલ ₹૫૯.૪૦ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૫૯.૪૦ લાખ)થી હિસાબે લેવામાં આવ્યો છે અને સ્થાવર મિલકત, ચંત્રો અને ઉપકરણોની જે તે બાબતમાં સમાવિષ્ટ છે.

## ૨.૦૨ સ્થાયર મિલકતોમાં રોકાણ

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ફ્રી હોલ્ડ જમીન	૧,૬૬૯.૦૦	૧,૬૬૯.૦૦
મકાનો	૭,૦૧૮.૫૩	૭,૧૪૨.૩૧
<b>સ્થાયર મિલકતોમાં કુલ રોકાણ</b>	<b>૮,૬૮૭.૫૩</b>	<b>૮,૮૧૧.૩૧</b>

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ફ્રી હોલ્ડ જમીન		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૧,૬૬૯.૦૦	૧,૬૬૯.૦૦
ઉમેરો : વર્ષ દરમિયાન વધારો	-	-
બાદ : વર્ષ દરમિયાન ઘટાડો	-	-
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૧,૬૬૯.૦૦</b>	<b>૧,૬૬૯.૦૦</b>

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
મકાનો		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૭,૮૭૬.૪૫	૭,૮૭૬.૪૫
ઉમેરો : વર્ષ દરમિયાન વધારો	-	(૦.૦૦)
બાદ : વર્ષ દરમિયાન ઘટાડો	-	-
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૭,૮૭૬.૪૫</b>	<b>૭,૮૭૬.૪૫</b>
સંચિત ઘસારો		
વર્ષની શરૂઆતની બાકી	૭૩૪.૧૪	૬૧૦.૩૭
ઉમેરો : વર્ષ દરમિયાન વધારો	૧૨૩.૭૮	૧૨૩.૭૭
બાદ : વર્ષ દરમિયાન ઘટાડો	-	-
<b>આખરનો સંચિત ઘસારો</b>	<b>૮૫૭.૯૨</b>	<b>૭૩૪.૧૪</b>
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૭,૦૧૮.૫૩</b>	<b>૭,૧૪૨.૩૧</b>

## ૨.૦૨.૦૧ સ્થાયર મિલકતોના રોકાણની નફા અને નુકસાનના પત્રકમાં ગણતરીમાં લીધેલ રકમ

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
ભાડાની આવક*	-	-
જે સ્થાયર મિલકતમાંથી ભાડાની આવક ઊભી થઈ હોય તેમાંથી થયેલા સીધા કાર્યકારી ખર્ચાઓ	-	-
જે સ્થાયર મિલકતમાંથી ભાડાની આવક ઊભી થઈ ના હોય તેમાંથી થયેલા સીધા કાર્યકારી ખર્ચાઓ	-	-
<b>સ્થાયર મિલકતોના રોકાણોમાંથી ઘસારા પૂર્વનો નફો/(નુકસાન)</b>	<b>-</b>	<b>-</b>
ઘસારો	(૧૨૩.૭૮)	(૧૨૩.૭૭)
<b>સ્થાયર મિલકતોના રોકાણોમાંથી નફો/નુકસાન</b>	<b>(૧૨૩.૭૮)</b>	<b>(૧૨૩.૭૭)</b>

\*સ્થાયર મિલકતના ભાડાનું નિર્ધારણ પ્રક્રિયામાં છે.

## ૨.૦૨.૦૨ વાજબી મૂલ્ય

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
સ્થાયર મિલકતોમાં કુલ રોકાણ	૧૦,૮૭૪.૦૦	૧૧,૧૪૦.૭૭

## વાજબી મૂલ્યનો અંદાજ

કંપની તેના(બાંધકામ હેઠળ સિવાયના) સ્થાયર મિલકતોના રોકાણ માટે ઓછામાં ઓછું વાર્ષિક મૂલ્યાંકન કરાવે છે. સ્થાયર મિલકતોના રોકાણમાં વાજબી મૂલ્યના પરિણામી અંદાજો સ્તર-૩માં સમાવવામાં આવે છે. સ્થાયર મિલકતોમાં રોકાણનું વાજબી મૂલ્ય (નાણાકીય પત્રકોમાં પ્રક્ટીકરણ કરવાના હેતુઓથી આંકેલ) કંપનીઝ (રજિસ્ટર્ડ વેલ્યુઅર્સ એન્ડ વેલ્યુએશન) નિયમો, ૨૦૧૭ના નિયમ ૨માં વ્યાખ્યાયિત મૂલ્યાંકનકાર આધારિત નથી.

**૨.૦૩એ અન્ય આભાસી અસ્કયામતો**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
કોમ્પ્યુટર સોફ્ટવેર	૧૮૭.૧૩	૧૨૯.૮૮
ખાણકામ હક્કો	૩૧,૩૫૭.૨૬	૩૨,૬૮૪.૩૫
<b>કુલ આભાસી અસ્કયામતો</b>	<b>૩૧,૫૪૪.૩૯</b>	<b>૩૨,૮૨૪.૨૩</b>

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
કોમ્પ્યુટર સોફ્ટવેર		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૩૫૬.૩૧	૩૫૬.૩૧
ઉમેરો : વર્ષ દરમિયાન વધારો	૮૦.૦૯	-
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૪૩૬.૪૦</b>	<b>૩૫૬.૩૧</b>
સંચિત ક્ષીણતા		
વર્ષની શરૂઆતની બાકી	૨૨૬.૪૩	૧૬૮.૦૩
ઉમેરો : વર્ષ દરમિયાન વધારો	૨૨.૮૪	૫૮.૪૦
<b>આખરની સંચિત ક્ષીણતા</b>	<b>૨૪૯.૨૭</b>	<b>૨૨૬.૪૩</b>
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૧૮૭.૧૩</b>	<b>૧૨૯.૮૮</b>

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ખાણકામ હક્કો		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૪૪,૩૪૯.૮૯	૪૨,૭૦૮.૮૫
ઉમેરો : વર્ષ દરમિયાન વધારો	-	૧,૬૪૧.૦૪
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૪૪,૩૪૯.૮૯</b>	<b>૪૪,૩૪૯.૮૯</b>
સંચિત ક્ષીણતા		
વર્ષની શરૂઆતની બાકી	૧૧,૬૫૫.૫૪	૮,૬૩૬.૪૦
ઉમેરો : વર્ષ દરમિયાન વધારો	૧,૩૩૭.૦૯	૩,૦૧૯.૧૪
<b>આખરની સંચિત ક્ષીણતા</b>	<b>૧૨,૯૯૨.૬૩</b>	<b>૧૧,૬૫૫.૫૪</b>
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૩૧,૩૫૭.૨૬</b>	<b>૩૨,૬૮૪.૩૫</b>

**૨.૦૩બી આભાસી અસ્કયામતો, પ્રગતિ હેઠળ**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
આભાસી અસ્કયામતો વિકાસ હેઠળ		
પડતર અથવા માની લીધેલી પડતર		
વર્ષની શરૂઆતની બાકી	૧,૧૩૨.૭૦	૮.૦૧
ઉમેરો : વર્ષ દરમિયાન વધારો	૬૦.૬૯	૧,૧૨૪.૬૯
બાદ : આભાસી અસ્કયામતો ખાતે ટ્રાન્સફર કર્યા	(૪૮.૦૫)	
<b>આખરનું કુલ ધારણ કરેલું મૂલ્ય</b>	<b>૧,૧૪૫.૩૪</b>	<b>૧,૧૩૨.૭૦</b>
<b>આખરનું ચોખ્ખું ધારણ કરેલું મૂલ્ય</b>	<b>૧,૧૪૫.૩૪</b>	<b>૧,૧૩૨.૭૦</b>

## આભાસી અસ્કયામતો વિકાસ હેઠળનાં 31.03.2023ના રોજનું વયવૃદ્ધિ પરિશિષ્ટ

(₹ લાખમાં)

વિગત	આભાસી અસ્કયામતો વિકાસ હેઠળનાં રકમ સમયગાળા સુધી				કુલ
	૧ વર્ષ થી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૨૦.૬૫	૧,૧૨૪.૬૯	-	-	૧,૧૪૫.૩૪
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

## આભાસી અસ્કયામતો વિકાસ હેઠળનાં 31.03.2022ના રોજનું વયવૃદ્ધિ પરિશિષ્ટ

(₹ લાખમાં)

વિગત	આભાસી અસ્કયામતો વિકાસ હેઠળનાં રકમ સમયગાળા સુધી				કુલ
	૧ વર્ષ થી ઓછા	૧-૨ વર્ષ	૨-૩ વર્ષ	૩ વર્ષથી વધુ	
એ. યોજનાઓ પ્રગતિમાં	૧,૧૨૪.૬૯	૮.૦૧	-	-	૧,૧૩૨.૭૦
બી. યોજનાઓ અસ્થાયીરૂપે સ્થગિત	-	-	-	-	-

**૨.૦૩.૦૧** ખાણકામના હક્કોમાં ખાણકામ માટે વપરાતી સંપાદન કરેલી/જાળવેલી બધી જમીનનો સમાવેશ થાય છે. ખાણકામ હક્કો ઉપરની ક્ષીણતા, ક્ષીણ થતી અસ્કયામતોની ક્ષીણતા દર્શાવે છે.

**૨.૦૩.૦૨** આંતરિક રીતે પેદા થતી આભાસી અસ્કયામતો સિવાય તાંત્રિક અંદાજ પ્રમાણે કોમ્પ્યુટર સોફ્ટવેરનો ઉપયોગિતા કાળ ૧૦ વર્ષનો છે. તેને તેનો ઉપયોગિતા કાળ પૂરો થાય ત્યાં સુધીમાં સીધી રેખાની પદ્ધતિ મુજબ લખી વાળવામાં (amortized) આવે છે.

## ૨.૦૪ સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાં રોકાણ

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>બિન-ચાલુ</b>		
<b>સંયુક્ત સાહસ કંપનીઓના અનકવોટેડ ઇક્વિટી શેરોમાં રોકાણ (લખી વાળેલી પડતરે માપેલા)</b>		
નૈની કોલ કંપની લિમિટેડના ૨,૪૯૭ (૩૧મી માર્ચ, ૨૦૨૨: ૨,૪૯૭) ઇક્વિટી શેર દરેક ₹૧૦૦ના પૂરેપૂરા ભરપાઈ થયેલા	-	-
સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા. લિમિટેડના ૨૫,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૨૫,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧.૫૧	૧.૫૪
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સેલન્સના ૫૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૫૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૪૧૯.૩૫	૩૦૭.૩૯
<b>સહયોગી કંપનીઓના અનકવોટેડ ઇક્વિટી શેરોમાં રોકાણ (લખી વાળેલી પડતરે માપેલા)</b>		
ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિમિટેડના ૧,૯૦,૮૪૦ (૩૧મી માર્ચ, ૨૦૨૨: ૧,૯૦,૮૪૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૧.૫૨	૧૧.૪૬
ગુજરાત ક્લેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડના ૪૯,૪૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૪૯,૪૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧,૧૭૫.૨૦	૧,૧૨૬.૩૬
એક્સ્ય કેમિકલ્સ પ્રા. લિમિટેડના ૩૮,૯૮,૭૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૩૮,૯૮,૭૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૪૩૭.૫૭	૩૫૪.૩૧
<b>સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાં કુલ રોકાણ</b>	<b>૨,૦૪૫.૧૫</b>	<b>૧,૮૦૧.૦૬</b>

**૨.૦૪.૦૧** ગુજરાત સરકારના તા.૬ઠ્ઠી ઓગસ્ટ, ૨૦૧૮ના પત્ર દ્વારા નૈની કોલ કું.લિ. બંધ કરવાની મંજૂરી મળી ગઈ છે અને તેને બંધ કરવાની પ્રક્રિયા પ્રગતિમાં છે.

**૨.૦૫ અન્ય રોકાણો**

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>બિન-ચાલુ</b>		
<b>અન્ય કંપનીઓના ક્વોટેડ ઇક્વિટી શેરોમાં રોકાણ</b>		
<b>અન્ય સમાવેશક આવક દ્વારા વાજબી મૂલ્યે (FVTOCI) માપેલા</b>		
ગુજરાત આલ્કલીઝ એન્ડ કેમિકલ્સ લિમિટેડના ૪૧,૪૫,૪૩૩ (૩૧મી માર્ચ, ૨૦૨૨: ૪૧,૪૫,૪૩૩) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૨૪,૩૯૭.૯૫	૩૭,૧૩૮.૯૩
ગુજરાત સ્ટેટ ફર્ટિલાઇઝર્સ એન્ડ કેમિકલ્સ લિમિટેડના ૫૦,૦૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૫૦,૦૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૫,૯૫૦.૦૦	૮,૧૦૦.૦૦
ગુજરાત સ્ટેટ ફાઇનાન્સીયલ કોર્પોરેશનના ૯,૩૫,૬૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૯,૩૫,૬૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૮૭.૧૨	૧૮૭.૧૨
બેંક ઓફ બરોડાના ૩,૧૨,૭૧૫ (૩૧મી માર્ચ, ૨૦૨૨: ૩,૧૨,૭૧૫) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૫૨૭.૮૬	૩૪૮.૯૯
<b>અન્ય કંપનીઓના અનક્વોટેડ ઇક્વિટી શેરોમાં રોકાણ</b>		
<b>અન્ય સમાવેશક આવક દ્વારા વાજબી મૂલ્યે (FVTOCI) માપેલા</b>		
ગુજરાત ઇન્ફોર્મેટિક્સ લિમિટેડના ૧૦,૦૦,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૧૦,૦૦,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૯૩૯.૬૦	૯૩૯.૬૦
ગુજરાત ઇન્ડસ્ટ્રીયલ ટેકનીકલ કન્સલ્ટન્સી ઓર્ગેનાઇઝેશન લિમિટેડના ૩,૯૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૩,૯૦૦) ઇક્વિટી શેર દરેક ₹૧૦૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૭૧.૮૬	૮૪.૧૩
ગુજરાત ગાર્ડિયન લિમિટેડના ૭૪,૨૫,૦૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૭૪,૨૫,૦૦૦) ઇક્વિટી શેર દરેક ₹૧૦ના પૂરેપૂરા ભરપાઈ થયેલા	૧૧,૦૬૩.૨૫	૮,૨૭૬.૬૫
ગુજરાત સ્ટેટ પેટ્રોલિયમ કોર્પોરેશન લિમિટેડના ૨,૬૧,૭૨,૮૦૦ (૩૧મી માર્ચ, ૨૦૨૨: ૨,૬૧,૭૨,૮૦૦) ઇક્વિટી શેર દરેક ₹૧ના પૂરેપૂરા ભરપાઈ થયેલા	૩,૯૭૫.૬૫	૨,૯૨૬.૧૨
<b>બાદ : નિર્બળતા નુકસાન માટે જોગવાઈ</b>		
(ગુજરાત સ્ટેટ ફાઇનાન્સીયલ કોર્પોરેશન ઇક્વિટી શેરોમાં રોકાણો માટે)	(૧૮૭.૧૨)	(૧૮૭.૧૨)
<b>કુલ અન્ય રોકાણો</b>	<b>૪૭,૦૨૬.૧૭</b>	<b>૫૭,૮૧૪.૪૨</b>
<b>ક્વોટેડ રોકાણોનું કુલ વાજબી મૂલ્ય</b>	<b>૩૦,૮૭૫.૮૧</b>	<b>૪૫,૫૮૭.૯૨</b>
<b>અનક્વોટેડ રોકાણોનું કુલ વાજબી મૂલ્ય</b>	<b>૧૬,૧૫૦.૩૬</b>	<b>૧૨,૨૨૬.૫૧</b>
<b>ક્વોટેડ રોકાણોના નિર્બળતા નુકસાનની કુલ રકમ</b>	<b>૧૮૭.૧૨</b>	<b>૧૮૭.૧૨</b>

**૨.૦૫.૦૧** રોકાણો અન્ય સમાવેશક આવક દ્વારા વાજબી મૂલ્યે (FVTOCI) માપવામાં આવેલા છે જે અનક્વોટેડ અને ક્વોટેડ ઇક્વિટી જામીનગીરીઓમાં રોકાણો દર્શાવે છે, સિવાય કે ગુજરાત સ્ટેટ ફાઇનાન્સીયલ કોર્પોરેશનના ઇક્વિટી શેરમાં રોકાણો કે જે પડતર કિંમત માપવામાં આવ્યા છે અને જેમાં ઉપર મુજબ નિર્બળતા નુકસાનની જોગવાઈ કરી છે. તેમના વાજબી મૂલ્યોના નિર્ણય માટે જુઓ નોંધ ૨.૪૫

**૨.૦૫.૦૨** ગુજરાત ઔદ્યોગિક રોકાણ નિગમ લિમિટેડ (જીઆઈઆઈસી) સાથે તા. ૩૦મી માર્ચ, ૧૯૯૫ના રોજ થયેલ સમજૂતિ કરાર (MOU) મુજબ તે કંપનીએ જીઆઈઆઈસી પાસેથી ખરીદેલ ગુજરાત આલ્કલીઝ એન્ડ કેમિકલ્સ લિમિટેડ (જીએસીએલ)ના ૧૬ લાખ શેર પડતર કિંમતે વત્તા વાર્ષિક ૦.૨૫% સર્વિસ ચાર્જ, બાદ મળેલ કિવિડન્ડ, બોનસ, રાઇટ્સ વિગરે દ્વારા નક્કી થયેલ કિંમતે તા. ૩૦મી માર્ચ, ૧૯૯૮ના રોજ પુનઃ ખરીદી લેવાના હતા. જીઆઈઆઈસીએ પૂરક સમજૂતિ કરાર કરવાની દરખાસ્ત કરી છે, જે મુજબ જીઆઈઆઈસીએ ઉપરોક્ત શેર પુનઃ ખરીદવાના નહિ રહે અને કંપની સદર શેર પોતાના રોકાણો તરીકે ધારણ કરશે. કંપની અને જીઆઈઆઈસીના નિયામક મંડળોએ પૂરક સમજૂતિ કરાર કરવા માટે સંમતિ આપી છે જે માટેની દરખાસ્ત ગુજરાત સરકારમાં મંજૂરી માટે મોકલી છે. ઉપરોક્ત નોંધમાં દર્શાવેલ જીએસીએલના બાકી રહેલા ૨૫.૪૫ લાખ શેર કંપનીએ ખુદા બજારમાંથી ખરીદેલ છે.

**૨.૦૬ બિન-ચાલુ ધિરાણો\***

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>કર્મચારીઓને ઘર બાંધકામ માટે પેશગીઓ</b>		
તારણ વગરની, સક્કર લાગતી	૩૭૪.૪૦	૪૦૧.૨૪
<b>કર્મચારીઓને ધિરાણ અને પેશગીઓ</b>		
તારણ વગરના, સક્કર લાગતા	૧૯૯.૫૯	૨૩૬.૫૪
<b>અન્ય ધિરાણો અને પેશગીઓ સંબંધિત પાર્ટીઓને</b>		
ક્ષતિગ્રસ્ત શાખ	૧,૬૨૫.૦૦	૧,૬૨૫.૦૦
બાદ : નુકસાન માટે જોગવાઈ	(૧,૬૨૫.૦૦)	(૧,૬૨૫.૦૦)
<b>કુલ બિન-ચાલુ ધિરાણો</b>	<b>૫૭૩.૯૯</b>	<b>૬૩૭.૭૮</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫



**2.05.01** નૈની કોલ કંપની લિમિટેડ 40:40 નું કંપની અને પોન્ડીચરી ઈન્ડસ્ટ્રીયલ પ્રમોશન ડેવલપમેન્ટ ઈન્વેસ્ટમેન્ટ કોર્પોરેશન લિમિટેડ. (પીપીડીક)નું સંયુક્ત સાહસ છે. નૈની કોલ કંપની લિ. એ ભારત સરકારના કોલસા મંત્રાલયને ઓરિસ્સા રાજ્યમાં નૈની કોલ બ્લોક મળે તે માટે ₹ 5,400 લાખની બેંક બાંધધરી આપી હતી. સદર બેંક બાંધધરીમાંથી ₹ 3,240 લાખની રકમ કંપનીની કોર્પોરેટ બાંધધરી દ્વારા સુરક્ષિત હતી અને બીજી ₹ 3,240 લાખની રકમ યુકો બેંકની બેંક બાંધધરી કે જેની વ્યવસ્થા પીપીડીકે કરી હતી, તેના દ્વારા સુરક્ષિત હતી. ભારત સરકારના કોલસા મંત્રાલયે તેમના તા. 27મી ડિસેમ્બર, 2019ના પત્ર દ્વારા નૈની કોલ બ્લોકની ફાળવણીની કેટલીક શરતોની પૂર્વતા ન થવાથી નૈની કોલ કંપની લિમિટેડે આપેલી બેંક બાંધધરીમાંથી 40 ટકા એટલે ₹ 3,240 લાખની માંગણી કરી હતી. કંપનીએ બેંક બાંધધરીની માંગણીથી ઊભી થયેલી તેની ₹ 1,524 લાખની જવાબદારી અદા કરી છે અને તેને નૈની કોલ કંપની લિમિટેડને પેશગી તરીકે હિસાબમાં લીધી છે. નૈની કોલ કંપની લિમિટેડને આપેલ પેશગીમાં થયેલા મૂલ્ય ઘટાડા માટે કુલ ₹ 1,524 લાખ (2021-22: ₹ 1,524 લાખ) ની રકમની જોગવાઈ કરી હતી.

કંપનીએ કોલ બ્લોક મનસ્વી રીતે રદ કરવા અને બેંક બાંધધરીની માંગણી કરવા સામે ગુજરાતની માનનીય વડી અદાલતમાં સ્પેશિયલ સીવીલ અરજી ફાઇલ કરી હતી. ગુજરાતની માનનીય અદાલત સમક્ષ પડતર પીટીશન દરમિયાન માનનીય સર્વોચ્ચ અદાલતે બધા કોલ બ્લોક રદ કર્યા છે. તેથી ગુજરાતની માનનીય વડી અદાલત સમક્ષ માત્ર ₹ 1,524 લાખની બેંક બાંધધરીની માંગણી કરવા સામે પીટીશન નિકાલ માટે પડતર હતી. ગુજરાતની માનનીય વડી અદાલતે તેના 31મી જુલાઈ, 2019ના ચૂકાદા અને આદેશથી બેંક બાંધધરી રિફન્ડ (refund) મેળવવા રાહત માંગતી કંપનીની અરજીનો અસ્વીકાર કર્યો છે.

આ દ્વિષ્કોણથી કંપનીએ શિષ્ટસ્મોલ કોર્ટ, અમદાવાદ સમક્ષ, આપેલી ₹ 1,524 લાખની બેંક બાંધધરીની વસૂલાત માટે દિવાની મુકદમો પેશ કરેલ છે. સિવિલ કોર્ટ સમક્ષ દાવો દાખલ કર્યા પછી સિવિલ પ્રોસિજર કોડ, 1908ની કલમ 17 હેઠળ મધ્યસ્થી કરવી જરૂરી હતી. તદનુસાર, કોર્ટે તમામ પક્ષકારોને 27મી જાન્યુઆરી, 2021ના રોજ મધ્યસ્થી પ્રક્રિયા માટે હાજર રહેવા નોટિસ પાઠવી હતી. તેમ છતાં, જીએમડીસી સિવાય અન્ય કોઈએ ઉપરોક્ત કાર્યવાહીમાં હાજરી આપી ન હતી તેથી મધ્યસ્થીની કાર્યવાહી નિષ્ફળ જાહેર કરવામાં આવી છે અને દાવો ગુણવત્તાના આધારે સુનાવણી માટે સ્મોલ કોર્ટ, અમદાવાદના નિયમિત બોર્ડમાં તબદીલ કરવામાં આવ્યો છે. હવે આ બાબત ચૂકાદા માટે પડતર છે.

**2.06 અન્ય બિન-ચાલુ નાણાકીય અસ્કયામતો\***

વિગત	(₹ લાખમાં)	
	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
<b>તારણ વગરની સફર લાગતી</b>		
સિક્યોરીટી ડિપોઝીટો	363.93	406.42
નિયમિત સંસ્થાઓ પાસે થાપણો	1,43,264.20	1,43,264.20
એસ્કો ખાતાઓમાં બેંક સિલક	20,160.08	1,43,264.20
અન્ય	481.05	481.05
<b>શકમંદ લાગતી :</b>		
નિયમિત સંસ્થાઓ પાસે થાપણો	4,212.40	4,212.40
બાદ: નિર્ભળતા મુકસાન માટે જોગવાઈ	(4,212.40)	(4,212.40)
<b>કુલ અન્ય બિન-ચાલુ નાણાકીય અસ્કયામતો</b>	<b>2,24,895.23</b>	<b>1,46,195.40</b>

\* વર્ગીકરણ માટે જુઓ નોંધ 2.84

**2.06.01 માઈન કલોઝર જોગવાઈ અને તેની સામે થાપણોની વિગતો**

યોજનાનું નામ	(₹ લાખમાં)			
	હિસાબી ચોપડામાં 31મી માર્ચ, 2022 સુધીની જોગવાઈ	વર્ષ દરમિયાન કરવામાં આવેલી જોગવાઈ	વર્ષ દરમિયાન ઉલટાવેલી જોગવાઈ	હિસાબી ચોપડામાં 31મી માર્ચ, 2023 સુધીની જોગવાઈ
ઉમરસર	1,211.42	1,335.34	1,206.35	1,250.40
રાજપારડી	3,244.20	-	-	3,244.20
તડકેશ્વર	6,203.26	321.40	1,060.24	2,864.42
માતાનો મઢ	14,096.20	234.20	2,144.00	12,186.40
ભાવનગર	13,331.66	1,610.42	1,300.24	13,641.84
પાનાન્દ્રો	11,366.20	-	-	11,366.20

યોજનાનું નામ	(₹ લાખમાં)			
	31મી માર્ચ, 2022ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ	વર્ષ દરમિયાન જમા કરાવેલ રકમ	વર્ષ દરમિયાન પરત મળેલ રકમ	31મી માર્ચ, 2023ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ
ઉમરસર	10,426.04	1,450.22	1,206.35	10,670.91
રાજપારડી	3,244.22	-	-	3,244.22
તડકેશ્વર	6,464.00	-	1,060.24	2,864.44
માતાનો મઢ	14,096.35	234.20	2,144.00	12,186.55
ભાવનગર	13,064.06	1,640.56	1,300.24	13,404.38
પાનાન્દ્રો	6,500.00	-	-	6,500.00

(₹ લાખમાં)

યોજનાનું નામ	હિસાબી ચોપડામાં ૩૧મી માર્ચ, ૨૦૨૧ સુધીની જોગવાઈ	વર્ષ દરમિયાન કરવામાં આવેલી જોગવાઈ	વર્ષ દરમિયાન ઉલટાવેલી જોગવાઈ	હિસાબી ચોપડામાં ૩૧મી માર્ચ, ૨૦૨૨ સુધીની જોગવાઈ
ઉમરસર	૬,૫૩૮.૭૬	૧,૨૭૨.૭૨	-	૭,૮૧૧.૪૮
રાજપારડી	૩,૭૦૩.૬૩	૧૪૧.૫૮	-	૩,૮૪૫.૨૧
તડકેશ્વર	૮,૦૦૩.૦૦	૧,૨૭૦.૩૦	-	૯,૨૭૩.૩૦
માતાનો મઢ	૧૪,૪૮૫.૬૨	૨૨૩.૬૫	-	૧૪,૭૦૯.૨૭
ભાવનગર	૧૧,૫૦૫.૭૨	૧,૮૨૬.૨૭	-	૧૩,૩૩૧.૯૯
પાનાન્દ્રો	૧૧,૩૮૯.૨૦	-	-	૧૧,૩૮૯.૨૦

(₹ લાખમાં)

યોજનાનું નામ	૩૧મી માર્ચ, ૨૦૨૧ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ	વર્ષ દરમિયાન જમા કરાવેલ રકમ	વર્ષ દરમિયાન પરત મળેલ રકમ	૩૧મી માર્ચ, ૨૦૨૨ના રોજ એસ્કો ખાતામાં જમા કરાવેલ મુખ્ય રકમ
ઉમરસર	૯,૦૩૧.૩૮	૧,૩૯૭.૩૭	-	૧૦,૪૨૮.૭૫
રાજપારડી	૩,૮૪૫.૮૮	-	-	૩,૮૪૫.૮૮
તડકેશ્વર	૮,૩૦૯.૦૯	૧,૨૮૫.૬૧	-	૯,૫૯૪.૭૦
માતાનો મઢ	૧૪,૪૮૫.૭૬	૨૨૩.૬૦	-	૧૪,૭૦૯.૩૬
ભાવનગર	૧૧,૮૪૫.૮૦	૧,૮૪૮.૨૯	-	૧૩,૬૯૪.૦૯
પાનાન્દ્રો	૯,૬૦૦.૦૦	-	-	૯,૬૦૦.૦૦

**૨.૦૭.૦૨** માઈન કલોઝરની માર્ગદર્શિકાઓ (એમસીજી) મુજબ આ રકમ શિડ્યુલ્ડ બેંકના એસ્કો ખાતામાં જમા કરાવવી જરૂરી છે. કંપનીએ તેની બધી જ છ લિઝાઈટની ખાણો માટે એસ્કો ખાતાઓ ખોલ્યા છે અને રકમ જમા કરાવી છે.

પાનાન્દ્રો ખાણમાં ૧,૧૫૧ હેક્ટર અને ૫૬૮ હેક્ટરના લીઝ વિસ્તાર છે. ૧,૧૫૧ના લીઝ વિસ્તારના સંદર્ભમાં માઈન કલોઝર પ્લાનના મુસદ્દા મુજબ થતી ₹૧૧,૩૯૯.૨૦ લાખની જોગવાઈ સામે કંપનીએ ભારતના કોલ કંટ્રોલરની ઓફિસ દ્વારા સ્વીકારેલ ગણતરી મુજબ એસ્કો ખાતામાં માટે ₹૯,૬૦૦ લાખ જમા કરાવ્યા છે. માઈન કલોઝર ખાણ માટેની જોગવાઈની હિસાબી ચોપડામાં જરૂરી અસર ભારત સરકારના કોલસા મંત્રાલય દ્વારા સદર ખાણના માઈન કલોઝર પ્લાનનો સ્વીકાર થયા બાદ આપવામાં આવશે.

૫૬૮ હેક્ટરના લીઝ વિસ્તારના સંદર્ભમાં, ખાણનો જીવનકાળ માર્ચ, ૨૦૦૭માં સમાપ્ત થઈ ગયો હતો. લિઝાઈટ ખતમ થઈ ગયો હોવાથી, તેમાં લિઝાઈટનું છેલ્લું ઉત્પાદન માર્ચ, ૨૦૦૭માં કરવામાં આવ્યું હતું. તે છેલ્લું, માઈન કલોઝર માર્ગદર્શિકાઓ, ૨૦૦૯ કે જે રખી ઓગષ્ટ, ૨૦૦૯થી અમલમાં આવી તેના બે વર્ષ કરતાં વધુ સમય પૂર્વે કરવામાં આવ્યું હતું. ઉપરોક્ત લીઝ વિસ્તારમાં ખાણ બંધ કરવાની પ્રવૃત્તિઓ પણ લગભગ સમાપ્ત થઈ ગઈ છે.

એમસીજીમાં નિર્ધારિત દરોએ એસ્કો ખાતામાં ખાણ બંધ કરવા માટે ભંડોળ જમા કરાવવાની કલમ હતી. પરંતુ એમસીજીમાં તેમને પૂર્વવર્તી તારીખથી લાગુ કરવાની કોઈ જોગવાઈ ન હતી. તેથી ૫૬૮ હેક્ટર લીઝ વિસ્તારના સંદર્ભમાં એમસીજી લાગુ પડતી નથી. તેથી ૫૬૮ હેક્ટરના લીઝ વિસ્તારના સંદર્ભમાં, એમસીજી લાગુ પડતી નથી. તેથી, તેની જોગવાઈ કરી નથી અને જમા કરાવ્યું નથી.

**૨.૦૭.૦૩** તાંત્રિક પ્રમાણપત્ર મુજબ કંપનીએ બધી ધાત્વિક (Metallic-ferrous) (બિન-લિઝાઈટ) ખાણો સંબંધિત ખાણ પ્લાન મુજબ ખાતાકીય રીતે અથવા બહારની એજન્સીઓ દ્વારા વર્ષ દરમિયાન માઈન કલોઝરની પ્રવૃત્તિઓ હાથ ધરી છે અને ખર્ચા કર્યા છે અને ભારત સરકારના આદેશ મુજબ -IBM (આઈબીએમ) સત્તાવાળાઓ દ્વારા પૂર્વતાઓ ચકાસવામાં આવી છે.

## ૨.૦૮ અન્ય બિન-ચાલુ બિન-નાણાકીય અસ્કયામતો

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
મૂડી અસ્કયામતોને લગતી પેશગી	૧,૩૮૬.૪૮	૧,૩૮૬.૪૮
કોન્ટ્રાક્ટરને પેશગી	૧,૮૮૦.૩૭	૯૬૪.૬૩
સરકારી સત્તાવાળાઓ પાસે બાકી	૪,૧૪૨.૩૬	૪,૧૨૮.૯૮
કપાયેલ ફર (જોગવાઈ બાદ ચોખ્ખો)	૬૧,૧૬૬.૩૧	૪૩,૨૭૭.૯૮
<b>કુલ અન્ય બિન-ચાલુ બિન-નાણાકીય અસ્કયામતો</b>	<b>૬૮,૫૭૫.૫૨</b>	<b>૪૯,૭૫૮.૦૭</b>

## ૨.૦૯ સ્ટોક

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ચાલુ (Current)		
પોર્ટેલ ખનિજ	૭,૩૦૦.૭૬	૬,૩૦૦.૨૯
તૈયાર માલ	૦.૪૫	૦.૪૫
બનવાના સ્ટોક	૧૩૨.૪૧	૧૦૪.૧૦
સ્ટોર્સ અને સ્પેર્સ	૩,૪૫૦.૫૯	૨,૯૨૪.૮૫
	<b>૧૦,૯૩૪.૨૧</b>	<b>૯,૩૨૯.૬૯</b>
બાદ : બિન વપરાશી સ્ટોક માટેની જોગવાઈ	(૧૯૫.૨૮)	(૩૫૮.૨૪)
	<b>૧૦,૭૩૮.૯૩</b>	<b>૮,૯૭૧.૪૫</b>
છૂટા ઓજારો	૯.૧૯	૯.૩૬
<b>કુલ સ્ટોક</b>	<b>૧૦,૭૪૮.૧૨</b>	<b>૮,૯૮૦.૮૧</b>

મૂલ્યાંકનની પદ્ધતિ: જુઓ નોંધ નં.૧(એન) માલસામાનનો સ્ટોક ઉપરના હિસાબી પદ્ધતિના મહત્વના નીતિવિષયક સિદ્ધાંતો

## ૨.૧૦ વેપારી લેણાં\*

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ચાલુ (Current)		
વેપારી લેણાં – તારણવાળા, સફર લાગતા	૯૧૬.૯૦	૮૮૦.૩૦
વેપારી લેણાં – તારણ વગરના, સફર લાગતા	૧૭,૯૮૧.૦૮	૧૯,૬૧૧.૬૭
વેપારી લેણાં – ઉધાર આપવામાં નોંધપાત્ર મૂલ્યમાં ઘટાડો	૧૨૭.૦૮	૯૭.૨૭
	<b>૧૯,૦૨૫.૦૬</b>	<b>૨૦,૫૮૯.૨૪</b>
બાદ : નુકસાન માટેની જોગવાઈ	(૧૨૭.૦૮)	(૯૭.૨૭)
<b>કુલ વેપારી લેણાં</b>	<b>૧૮,૮૯૭.૯૮</b>	<b>૨૦,૪૯૧.૯૭</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

૨.૧૦.૦૧ કંપનીની આચારસંહિતાના અનુપાલન માટે કંપનીની નિયામકો અને અન્ય ઓફિસરોએ આપેલા એકરણમાને ધ્યાનમાં લેતા, કંપનીના નિયામકો અને અધિકારીઓ પાસેથી વ્યક્તિગત અથવા અન્ય કોઈ વ્યક્તિ સાથે સંયુક્ત રીતે કોઈ વેપારી લેણાં બાકી નથી કે પેઢીઓ અથવા ખાનગી કંપનીઓ જેમાં કોઈ નિયામક ભાગીદાર, નિયામક અથવા સભ્ય હોય તેની પાસે કોઈ વેપારી લેણાં બાકી નથી.

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજનું વેપારી લેણાં વયવૃદ્ધિ પરિશિષ્ટ

વિગત	વ્યવહારની તારીખથી નીચેના સમયગાળા માટે બાકી					કુલ
	૬ માસથી ઓછા	૬ માસથી ૧ વર્ષ	૧ થી ૨ વર્ષ	૨ થી ૩ વર્ષ	૩ વર્ષથી વધુ	
બિન વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૧૦,૨૩૯.૬૨	૨,૯૯૯.૨૬	–	૩૨૬.૨૧	૩,૯૪૫.૮૦	૧૭,૫૧૦.૮૯
બિન વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમો વધારો છે.	–	–	–	–	–	–
બિન વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૨૮૭.૯૧	–	૮૨.૬૫	૮૧.૫૦	૯૩૫.૦૩	૧,૩૮૭.૦૯
વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમ વધારો છે.	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	૧૨૭.૦૮	૧૨૭.૦૮
<b>કુલ</b>	<b>૧૦,૫૨૭.૫૩</b>	<b>૨,૯૯૯.૨૬</b>	<b>૮૨.૬૫</b>	<b>૪૦૭.૭૧</b>	<b>૫,૦૦૭.૯૧</b>	<b>૧૯,૦૨૫.૦૬</b>
બાદ: નુકસાન માટેની જોગવાઈ						(૧૨૭.૦૮)
<b>ચોખ્ખા વેપારી લેણાં</b>						<b>૧૮,૮૯૭.૯૮</b>

**૩૧મી માર્ચ, ૨૦૨૨ના રોજનું વેપારી લેણાં વચવૃદ્ધિ પરિશિષ્ટ**

(₹ લાખમાં)

વિગત	વ્યવહારની તારીખથી નીચેના સમયગાળા માટે બાકી					કુલ
	૬ માસથી ઓછા	૬ માસથી ૧ વર્ષ	૧ થી ૨ વર્ષ	૨ થી ૩ વર્ષ	૩ વર્ષથી વધુ	
બિન વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૧૦,૮૭૮.૫૦	૭૨.૬૭	૩૨૬.૨૧	–	૫,૨૨૦.૫૨	૧૬,૪૯૭.૯૦
બિન વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમો વધારો છે.	–	–	–	–	–	–
બિન વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – સફર લાગતા	૨,૨૬૪.૨૧	૭૧૩.૩૩	૮૧.૫૦	૧૮૫.૭૧	૭૪૮.૩૨	૩,૯૯૪.૦૭
વિવાદાસ્પદ વેપારી લેણાં – જેમાં ઉધાર આપવામાં નોંધપાત્ર જોખમ વધારો છે.	–	–	–	–	–	–
વિવાદાસ્પદ વેપારી લેણાં – ઉધાર આપવામાં મૂલ્ય ઘટાડો	–	–	–	–	૯૭.૨૭	૯૭.૨૭
<b>કુલ</b>	<b>૧૩,૧૪૨.૭૧</b>	<b>૭૮૬.૦૦</b>	<b>૪૦૭.૭૧</b>	<b>૧૮૫.૭૧</b>	<b>૬,૦૬૭.૧૧</b>	<b>૨૦,૫૮૯.૨૪</b>
<b>બાદ: નુકસાન માટેની જોગવાઈ</b>						<b>(૯૭.૨૭)</b>
<b>ચોખ્ખા વેપારી લેણાં</b>						<b>૨૦,૪૯૧.૯૭</b>

**૨.૧૧ રોકડ અને અન્ય બેંક સિલક\***

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>૨.૧૧એ રોકડ અને રોકડ સમકક્ષ</b>		
<b>(એ) બેંકો પાસે સિલક :</b>		
ચાલુ ખાતામાં	૧,૫૦૭.૪૪	૧,૩૮૮.૭૦
અસલ મુદત ૩ માસથી ઓછી હોય તેવી બાંધી મુદતમાં થાપણ	–	૬૫.૦૦
<b>(બી) નાણાકીય સંસ્થાઓ પાસે બાકી :</b>		
નાણાકીય સંસ્થાઓ પાસે થાપણ	૩,૬૦૦.૦૦	૨,૮૦૦.૦૦
<b>(સી) રોકડ હાથ ઉપર</b>	–	–
<b>કુલ રોકડ અને રોકડ સમકક્ષ</b>	<b>૫,૧૦૭.૪૪</b>	<b>૪,૨૬૩.૭૦</b>
<b>૨.૧૧બી અન્ય બેંક સિલક</b>		
<b>બેંકો પાસેથી ઉદ્ધીષ્ટ (Earmarked) સિલક :</b>		
નહીં ચૂકવાયેલ ડિવિડન્ડ ખાતામાં	૧૧૮.૬૪	૧૧૭.૪૨
<b>બાંધી મુદતની થાપણ :</b>		
અસલ મુદત ૩ માસથી ઓછી હોય તેવી બાંધી મુદતમાં થાપણ	૨,૨૪૦.૨૫	૨,૩૬૧.૨૫
ઉછીના નાણાં (ઓવરડ્રાફ્ટ સવલત) સામે સિક્યુરિટી	૨,૩૧૬.૩૮	૨,૨૧૦.૦૮
બાંધારી સામે સિક્યુરિટી	૦.૨૩	૦.૨૩
અન્ય વચનબદ્ધતા સામે સિક્યુરિટી	૨૪.૯૨	૨૪.૯૨
શકમંદ થાપણ	૩૭૪.૦૦	૩૭૪.૦૦
	<b>૫,૦૭૪.૪૨</b>	<b>૫,૦૮૭.૯૦</b>
<b>બાદ : નિર્બળતા નુકસાન માટે જોગવાઈ</b>	<b>(૩૭૪.૦૦)</b>	<b>(૩૭૪.૦૦)</b>
<b>રોકડ અને રોકડ સમકક્ષ સિવાય કુલ બેંક સિલક</b>	<b>૪,૭૦૦.૪૨</b>	<b>૪,૭૧૩.૯૦</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

**૨.૧૧.૦૧** અન્ય બેંક સિલકમાં નહિ ચૂકવાયેલ ડિવિડન્ડ, ઉછીના નાણાં (ઓવરડ્રાફ્ટ સવલત) ની સિક્યુરિટી માટે બાંધી મુદતની થાપણ, બાંધારી સામે સિક્યુરિટી અને અન્ય વચનબદ્ધતા સામે સિક્યુરિટી માટેની મુદતની થાપણોનો અંકુશિત બેંક બેલેન્સમાં સમાવેશ થાય છે.

જમીનના હક્ક અંગે ના વાંધાનું પ્રમાણપત્ર ન મળવાને કારણે હડાદ ખાતેનો સિમેન્ટ પ્લાન્ટ જે અગાઉ વેચવામાં આવ્યો હતો તે અંગેનો વેચાણ દસ્તાવેજ થયો નથી અને ખરીદનાર પાસેથી વેચાણ દસ્તાવેજ થતાં ₹૨૪.૯૨ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹ ૨૪.૯૨ લાખ) મળવાના બાકી હતા. સદર રકમ પક્ષકારે દાંતા કોર્ટ સમક્ષ જમા કરાવી છે અને બદલામાં સદર કોર્ટે આ રકમ રાષ્ટ્રીયકૃત બેંકમાં દાંતા કોર્ટની તરફેણમાં કબજા હક (Lion) રાખી, બાંધી મુદતની થાપણમાં રાખવા માટે કંપનીને આદેશ આપ્યો છે. તે મુજબ કંપનીએ સદર રકમ યુનિયન બેંક ઓફ ઈન્ડિયા, વસ્ત્રાપુર શાખા, અમદાવાદમાં મૂકી છે.

## ૨.૧૨ ચાલુ ધિરાણો\*

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
કર્મચારીઓને ઘર બાંધકામ માટે પેશગીઓ		
તારણ વગરના, સધ્ધર લાગતા	૭૦.૪૬	૭૧.૬૮
કર્મચારીઓને અન્ય ધિરાણો અને પેશગીઓ		
તારણ વગરના, સધ્ધર લાગતા	૨૨૮.૧૨	૨૨૬.૮૩
સંબંધિત પક્ષકારોને અન્ય ધિરાણો અને પેશગીઓ		
તારણ વગરના, સધ્ધર લાગતા	—	૪.૪૪
ઉદાર આપવામાં મૂલ્ય ઘટાડો	૩.૦૦	૩.૦૦
બાદ: નુકસાન માટેની જોગવાઈ	(૩.૦૦)	(૩.૦૦)
<b>કુલ ચાલુ ધિરાણો</b>	<b>૨૯૮.૫૮</b>	<b>૩૦૨.૯૫</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

## ૨.૧૩ અન્ય ચાલુ નાણાકીય અસ્કયામતો\*

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
તારણ વગરની, સધ્ધર લાગતી		
નિયમિત સંસ્થાઓ અને બેંકો પાસે થાપણો	૧,૩૮,૩૬૭.૧૨	૧,૧૧,૮૫૦.૦૦
અન્યને પેશગી (એમઓઆઈએલ સાથે રચાનારા સૂચિત જેવીસીને)	૮૭૫.૧૮	૮૨૮.૮૮
અન્ય	૧,૩૬૯.૦૦	૭૧૮.૧૪
<b>કુલ અન્ય ચાલુ નાણાકીય અસ્કયામતો</b>	<b>૧,૪૧,૬૧૧.૩૦</b>	<b>૧,૧૩,૩૯૮.૦૨</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

૨.૧૩.૦૧ કંપનીએ મે, ૨૦૧૫માં સ્ટોન રિસર્ચ ફાઉન્ડેશનને તેના દરેક ₹૧૦ના ૩.૭૫ લાખ શેર સ્વીકારવા ₹૩૭.૫૦ લાખની રકમ ચૂકવી હતી જે ઉપર 'અન્ય'ના મથાળા હેઠળ સમાવિષ્ટ છે. જો કે, કંપનીને હજુ સુધી કોઈ શેર સદર કંપની દ્વારા ફાળવવામાં આવ્યા નથી અને સ્ટોન રિસર્ચ ફાઉન્ડેશન બંધ કરવાનો નિર્ણય લેવાયો છે. શેર અરજીના નાણાં અને અન્ય લેણાં, જો કોઈ હોય તો, તે મળ્યા બાદ જરૂરી હવાલા હિસાબમાં કરવામાં આવશે.

૨.૧૩.૦૨ કામગીરીના ફલકને વિસ્તારવા અને કામગીરી માટે ફાળવવામાં આવેલા વિસ્તારમાં ખનિજ સંસાધનોનું સંશોધન કરવા ૧લી ઓક્ટોબર, ૨૦૧૮ના રોજ કંપની અને એમઓઆઈએલ લિ. વચ્ચે મેમોરેન્ડમ ઓફ એસોસિયેશન અમલી બન્યું છે.

ભૂગર્ભ જળ સંબંધિત, ભૂગર્ભ-તાંત્રિક અને અન્ય સંબંધિત વૈજ્ઞાનિક અભ્યાસ પ્રગતિમાં છે. જો યોજના સંગીન જણાય તો, જીએમડીસી અને એમઓઆઈએલ વચ્ચે અનુક્રમે ૪૮% અને ૫૧% ના શેરહોલ્ડીંગથી સંયુક્ત સાહસ કંપની (જેવીસી)ની રચના કરવામાં આવશે. જો જેવીસીની રચના થશે તો જેવીસીની રચના પહેલા કરવામાં આવેલા ખર્ચને તેમના જેવીસીમાં રોકાણ તરીકે ગણવામાં આવશે. આવું રૂપાંતરણ અનિર્ણિત રહે ત્યાં સુધી, સંશોધનનો ખર્ચ એમઓઆઈએલ અને જીએમડીસીમાં સરખે હિસ્સે વહેંચાશે. કંપનીના તેમા ફાળો ઉપર 'અન્યને પેશગી'ના મથાળા હેઠળ દર્શાવાયો છે.

## ૨.૧૪ અન્ય ચાલુ બિન-નાણાકીય અસ્કયામતો

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
સરકારી સત્તાવાળાઓ પાસે બાકી	૧૫,૭૫૩.૨૨	૧૦,૭૦૩.૮૦
અગાઉના ચુકવેલા ખર્ચા	૩,૭૬૮.૪૩	૧,૮૭૪.૯૮
કર્મચારીઓ/વેપારીઓ/કોન્ટ્રાક્ટરોને પેશગીઓ	૧,૦૨૫.૭૧	૯૮૪.૩૭
<b>કુલ અન્ય ચાલુ બિન-નાણાકીય અસ્કયામતો</b>	<b>૨૦,૫૪૭.૩૬</b>	<b>૧૩,૫૬૩.૧૫</b>

## ૨.૧૫ વેચાણ માટે ધારણ કરેલી વર્ગીકૃત કરેલ અસ્કયામતો

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ચંત્રો અને ઉપકરણો	૪.૦૨	૪.૦૨
ઈન્જિનર અને ફિક્ચર્સ	૦.૦૯	૦.૦૯
વાહનો	૦.૧૪	૦.૪૯
ઓફિસ ઉપકરણો	૦.૪૨	૦.૩૬
<b>વેચાણ માટે ધારણ કરેલી વર્ગીકૃત કરેલ કુલ અસ્કયામતો</b>	<b>૪.૬૭</b>	<b>૪.૯૫</b>

૨.૧૫.૦૧ અહેવાલના સમયગાળામાં વેચાણ માટે ધારણ કરેલી વર્ગીકૃત કરેલી અસ્કયામતો, તેમને જે તારીખે આમ વર્ગીકૃત કરી હતી ત્યારના ધારણ કરેલા મૂલ્યે માપવામાં આવી હતી કે જે તેના વેચાણ અંગેના ખર્ચ બાદના વાજબી મૂલ્ય જેટલી છે. પરિણામે, આવી અસ્કયામતો ઉપર નિર્બળતા નુકસાનની ઓળખ (Identified) કરી ન હતી. આવી અસ્કયામતોના મૂલ્યમાં જે તારીખે તે વેચાણ માટે ધારણ કરેલી શરૂઆતમાં વર્ગીકૃત કરી હતી, ત્યાર બાદ આવી અસ્કયામતોના મૂલ્યમાં કોઈ મહત્વનો ફેરફાર થયો નથી.



**૨.૧૬ ઇક્વિટી શેર મૂડી**

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ		૩૧મી માર્ચ ૨૦૨૨ના રોજ	
	શેરની સંખ્યા	રકમ	શેરની સંખ્યા	રકમ
<b>અધિકૃત</b>				
ઇક્વિટી શેર દરેક ₹૨૦૦	૭૪,૫૦,૦૦,૦૦૦	૧૪,૯૦૦.૦૦	૭૪,૫૦,૦૦,૦૦૦	૧૪,૯૦૦.૦૦
પ્રેફરન્સ શેર દરેક ₹૧૦૦નો	૧,૦૦,૦૦૦	૧૦૦.૦૦	૧,૦૦,૦૦૦	૧૦૦.૦૦
		<b>૧૫,૦૦૦.૦૦</b>		<b>૧૫,૦૦૦.૦૦</b>
<b>બહાર પાડેલ, સ્વીકારેલ અને ભરપાઈ થયેલ ઇક્વિટી શેર દરેક ₹૨૦૦ (પૂરેપૂરો ભરપાઈ થયેલ)</b>	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦
<b>કુલ ઇક્વિટી શેર મૂડી</b>	<b>૩૧,૮૦,૦૦,૦૦૦</b>	<b>૬,૩૬૦.૦૦</b>	<b>૩૧,૮૦,૦૦,૦૦૦</b>	<b>૬,૩૬૦.૦૦</b>

**૨.૧૬.૦૧ બાકી રહેલ શેરની સંખ્યાનું મેળવણું નીચે મુજબ છે:**

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ ઇક્વિટી શેર દરેક ₹૨૦૦		૩૧મી માર્ચ ૨૦૨૨ના રોજ ઇક્વિટી શેર દરેક ₹૨૦૦	
	શેરની સંખ્યા	રકમ	શેરની સંખ્યા	રકમ
સમયગાળાની શરૂઆતમાં બાકી રહેલ શેરની સંખ્યા	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦
ઉમેરો : વર્ષ દરમિયાન બહાર પાડેલા શેર	-	-	-	-
બાદ : સમયગાળા દરમિયાન ફેરફાર	-	-	-	-
સમયગાળાને અંતે બાકી રહેલ શેરની સંખ્યા	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦	૩૧,૮૦,૦૦,૦૦૦	૬,૩૬૦.૦૦

**૨.૧૬.૦૨ ઇક્વિટી શેરો સાથે સંલગ્ન હકકો, પસંદગીઓ અને અંકુશો**

કંપની પાસે એક જ શ્રેણી (Class) ના શેર દીઠ ₹૨૦૦ નું દાર્શનિક મૂલ્ય ધરાવતા ઇક્વિટી શેર છે. ઇક્વિટી શેરના દરેક હોલ્ડરને શેર દીઠ એક મતનો અધિકાર છે. કંપની ડિવિડન્ડ ભારતીય રૂપિયામાં જાહેર કરે છે અને ચૂકવે છે. નિયામક મંડળે સૂચિત કરેલ ડિવિડન્ડ આગામી વાર્ષિક સામાન્ય સભામાં શેરહોલ્ડરોની મંજૂરીને આધીન છે.

નાણાકીય વર્ષ ૨૦૨૧-૨૨ માટે શેર દીઠ ₹૪.૩૦નું ડિવિડન્ડ સૂચિત અને મંજૂર થયું હતું. ૩૧મી માર્ચ, ૨૦૨૩ના રોજ પૂરા થતાં વર્ષ દરમિયાન તે ઇક્વિટી શેરહોલ્ડરોને વહેંચણી તરીકે ગણતરીમાં લેવાયું હતું (૩૧મી માર્ચ, ૨૦૨૨ : શેર દીઠ ₹૦.૨૦)

જો કંપની ફંડમાં જવાનો બનાવ બને તો, ઇક્વિટી શેરના હોલ્ડરોને કંપનીની બાકી રહેતી અસ્કયામતો મેળવવાનો હક્ક રહેશે. વહેંચણી શેરહોલ્ડરોએ ધારણ કરેલી ઇક્વિટી શેરની સંખ્યાના પ્રમાણમાં થશે.

**૨.૧૬.૦૩ કંપનીના ૫ ટકાથી વધુ ઇક્વિટી શેર ધરાવનાર શેરહોલ્ડરોની વિગત**

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>ઇક્વિટી શેરની સંખ્યા</b>		
ગુજરાત સરકાર	૨૩,૫૩,૨૦,૦૦૦	૨૩,૫૩,૨૦,૦૦૦
<b>ઇક્વિટી શેરધારણા ટકામાં</b>		
ગુજરાત સરકાર	૭૪.૦૦%	૭૪.૦૦%

**૨.૧૬.૦૪ પ્રયોજકોના શેરધારણાની વિગત\***

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>ઇક્વિટી શેરની સંખ્યા</b>		
ગુજરાત સરકાર	૨૩,૫૩,૨૦,૦૦૦	૨૩,૫૩,૨૦,૦૦૦
<b>ઇક્વિટી શેરધારણા ટકામાં</b>		
ગુજરાત સરકાર	૭૪.૦૦%	૭૪.૦૦%
વર્ષ દરમિયાન ફેરફાર ટકામાં	૦.૦૦%	૦.૦૦%

\* અહીં પ્રયોજકો એટલે કંપની ધારા, ૨૦૧૩માં વ્યાખ્યાયિત પ્રયોજક

## ૨.૧૭ અન્ય ઇક્વિટી

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ 2023ના રોજ	૩૧મી માર્ચ 2022ના રોજ
સામાન્ય અનામત	૨,૭૩,૭૪૧.૭૨	૨,૭૩,૭૪૧.૭૨
જાળવી રાખેલી કમાણી	૨,૬૪,૮૯૦.૨૦	૧,૫૬,૧૨૭.૧૯
OCI દ્વારા ઇક્વિટી રોકાણ	૩૪,૮૩૬.૧૯	૪૫,૯૩૦.૧૨
<b>કુલ અન્ય ઇક્વિટી</b>	<b>૫,૭૩,૪૬૮.૧૧</b>	<b>૪,૭૫,૭૯૯.૦૩</b>

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ 2023ના રોજ	૩૧મી માર્ચ 2022ના રોજ
સામાન્ય અનામત		
ઉઘડતી બાકી	૨,૭૩,૭૪૧.૭૨	૨,૭૩,૭૪૧.૭૨
ઉમેરો / (બાદ) (જાળવી રાખેલી કમાણી) માંથી/માં ટ્રાન્સફર કર્યા	-	-
<b>આખરની બાકી</b>	<b>૨,૭૩,૭૪૧.૭૨</b>	<b>૨,૭૩,૭૪૧.૭૨</b>

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ 2023ના રોજ	૩૧મી માર્ચ 2022ના રોજ
<b>જાળવી રાખેલી કમાણી</b>		
ઉઘડતી બાકી	૧,૫૬,૧૨૭.૧૯	૧,૧૦,૦૩૦.૭૯
અગાઉના સમયગાળાના હવાલા	-	૧,૩૯૧.૭૮
શરૂઆતની પુનઃદર્શાવેલ બાકી	૧,૫૬,૧૨૭.૧૯	૧,૧૧,૪૨૨.૫૭
<b>ઉમેરો:</b>		
સમયગાળા દરમિયાન નફો	૧,૨૧,૫૭૩.૪૬	૪૪,૫૯૦.૧૭
રોજગાર પછીના લાભની જવાબદારીની પુનઃમાપણી, કર બાદ ચોખ્ખી	૮૬૩.૫૫	૭૫૦.૪૫
<b>બાદ:</b>		
ઇક્વિટી ડિવિડન્ડ	(૧૩,૬૭૪.૦૦)	(૬૩૬.૦૦)
<b>આખરની બાકી</b>	<b>૨,૬૪,૮૯૦.૨૦</b>	<b>૧,૫૬,૧૨૭.૧૯</b>

૨.૧૭.૦૧ કંપની તેના ઇક્વિટી શેરહોલ્ડરોને ડિવિડન્ડ તરીકે કેટલી રકમ વહેંચી શકે તે કંપની ધારા, 2013ની જરૂરિયાતોને ધ્યાનમાં રાખી નક્કી કરવામાં આવે છે. આમ ઉપર અહેવાલમાં દર્શાવેલ રકમો સંપૂર્ણપણે વહેંચણીપાત્ર નથી.

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ 2023ના રોજ	૩૧મી માર્ચ 2022ના રોજ
<b>FVTOCI ઇક્વિટી સાધનો</b>		
ઉઘડતી બાકી	૪૫,૯૩૦.૧૨	૧૬,૫૪૮.૬૫
FVTOCI ઇક્વિટી સાધનોના વાજબી મૂલ્યમાં વધારો/(ઘટાડો)	(૧૦,૭૮૮.૨૫)	૨૯,૫૭૭.૫૪
ચોખ્ખા વાજબી મૂલ્યના લાભ અથવા નુકસાન પર આવકવેરો	(૩૦૫.૬૮)	(૧૯૬.૦૭)
<b>આખરની બાકી</b>	<b>૩૪,૮૩૬.૧૯</b>	<b>૪૫,૯૩૦.૧૨</b>

૨.૧૭.૦૨ કંપનીએ કેટલીક ઇક્વિટી જામીનગીરીઓના રોકાણોના વાજબી મૂલ્યમાં ફેરફારો અન્ય સમાવેશક આવકમાં ગણવાનું પસંદ કર્યું છે. આ ફેરફારો નહિ કમાયેલ લાભ/ (નુકસાન) દર્શાવતી અનામતમાં સંચિત થાય છે.

## ૨.૧૮ અન્ય બિન-ચાલુ નાણાકીય જવાબદારીઓ\*

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ 2023ના રોજ	૩૧મી માર્ચ 2022ના રોજ
લીઝ જવાબદારી	૪૮.૭૧	૨૭.૦૧
<b>કુલ બિન-ચાલુ લીઝ જવાબદારીઓ</b>	<b>૪૮.૭૧</b>	<b>૨૭.૦૧</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

## ૨.૧૮ બી અન્ય બિન-ચાલુ નાણાકીય જવાબદારીઓ\*

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
સિક્યુરિટી અને અન્ય ડિપોઝીટોની જવાબદારી	૨૯૬.૩૬	૨૧૧.૧૨
<b>કુલ અન્ય બિન-ચાલુ નાણાકીય જવાબદારી</b>	<b>૨૯૬.૩૬</b>	<b>૨૧૧.૧૨</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

૨.૧૮ બી.૦૧ મોટા ભાગની મગેલ સિક્યુરિટી ડિપોઝીટો માટે તેની જાવક (outflow)નો સમય તે અંતર્ગત (underlying) કરારના પરિણામ ઉપર આધારિત હોવાથી અનિશ્ચિત હોય છે. આમ તેના ઉપર વટાવ ગણ્યો નથી કારણકે, તેનું વર્તમાન મૂલ્ય અર્થપૂર્ણ માહિતી આપશે નહિ, સરવૈયા પછીની તારીખે કરારના પરિણામો અંગે અનુમાનો કરવાનું શક્ય હોય એવું વહીવટ માનતી નથી.

## ૨.૧૯ બિન-ચાલુ જોગવાઈઓ

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
માઈન કલોઝર માટેની જોગવાઈ	૪૭,૩૪૯.૬૪	૪૫,૩૫૭.૯૭
વિસ્થાપિત જવાબદારીઓની જોગવાઈ	૨,૯૭૭.૫૯	૨,૭૫૫.૭૬
સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન	૨,૪૩૯.૪૫	૫,૨૦૫.૯૯
	૫૨,૭૬૬.૬૮	૫૩,૩૧૯.૭૨
રજાના પગાર માટેની જોગવાઈ	૩,૪૧૧.૪૨	૩,૮૦૩.૮૪
<b>કુલ બિન-ચાલુ જોગવાઈઓ</b>	<b>૫૬,૧૭૮.૧૦</b>	<b>૫૭,૧૨૩.૫૬</b>

## ૨.૧૯.૦૧ જોગવાઈઓમાં હેરફેર (ચાલુ/બિન-ચાલુ સહિત)

(₹ લાખમાં)

વિગત	સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન	માઈન કલોઝરની જોગવાઈ	વિસ્થાપિત કરાર બંધનોની જોગવાઈ	કુલ
<b>૧લી એપ્રિલ, ૨૦૨૨ના રોજ</b>	<b>૫,૨૦૫.૯૯</b>	<b>૪૫,૩૫૭.૯૭</b>	<b>૨,૭૫૫.૭૬</b>	<b>૫૩,૩૧૯.૭૨</b>
ઉમેરો : વળતરનું સમાન ન થવું (unwinding of discount)	-	-	૨૨૧.૮૩	૨૨૧.૮૩
ઉમેરો : વર્ષ દરમિયાન ઊભી કરેલી જોગવાઈ	-	૩,૮૧૦.૧૩	-	૩,૮૧૦.૧૩
બાદ : બંધ થવા આગળ વધતી ખાણ ઉપર કરેલ ખર્ચ	-	(૧,૮૧૮.૪૬)	-	(૧,૮૧૮.૪૬)
બાદ : સ્ટ્રીપીંગ પ્રવૃત્તિ પર થયેલ ખર્ચ	(૨,૭૬૬.૫૪)			(૨,૭૬૬.૫૪)
<b>૩૧મી માર્ચ, ૨૦૨૩ના રોજ</b>	<b>૨,૪૩૯.૪૫</b>	<b>૪૭,૩૪૯.૬૪</b>	<b>૨,૯૭૭.૫૯</b>	<b>૫૨,૭૬૬.૬૮</b>

(₹ લાખમાં)

વિગત	સ્ટ્રીપીંગ પ્રવૃત્તિ સમાયોજન	માઈન કલોઝરની જોગવાઈ	વિસ્થાપિત કરાર બંધનોની જોગવાઈ	કુલ
<b>૧લી એપ્રિલ, ૨૦૨૧ના રોજ</b>	<b>(૪,૭૦૫.૭૨)</b>	<b>૪૫,૨૦૯.૫૩</b>	<b>૨,૫૪૮.૫૯</b>	<b>૪૩,૦૫૨.૪૦</b>
ઉમેરો : વળતરનું સમાન ન થવું (unwinding of discount)	-	-	૨૦૭.૧૬	૨૦૭.૧૬
ઉમેરો : વર્ષ દરમિયાન ઊભી કરેલી જોગવાઈ	૯,૯૧૧.૭૧	૪,૭૩૪.૫૧	-	૧૪,૬૪૬.૨૨
બાદ : બંધ થવા આગળ વધતી ખાણ ઉપર કરેલ ખર્ચ	-	(૪,૫૮૬.૦૭)	-	(૪,૫૮૬.૦૭)
<b>૩૧મી માર્ચ, ૨૦૨૨ના રોજ</b>	<b>૫,૨૦૫.૯૯</b>	<b>૪૫,૩૫૭.૯૭</b>	<b>૨,૭૫૫.૭૬</b>	<b>૫૩,૩૧૯.૭૨</b>

૨.૧૯.૦૨ ભારત સરકારના કોલસા મંત્રાલયે માઈન્સ કલોઝર પ્લાન બનાવવા માટે બહાર પાડેલી માર્ગદર્શિકાઓ મુજબ અત્યાર સુધી કંપનીએ માઈન્સ કલોઝર ખર્ચ પેટે ₹૫૮,૨૯૨.૯૯ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૬૦,૩૮૦.૪૨ લાખ) ની જોગવાઈ કરી છે અને કંપનીએ મંજૂર કરેલ, સુપરત કરેલ, બનાવેલ માઈન કલોઝર પ્લાનને ધ્યાનમાં રાખી માઈન કલોઝર ખર્ચ પેટે કુલ ₹૧૦,૯૪૩.૩૫ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૧૫,૦૨૨.૪૬ લાખ)નો હજુ સુધી ખર્ચ કરેલ છે. દરમિયાન, ભારત સરકારના કોલસા નિયંત્રક દ્વારા એસ્કો ખાતામાંથી ભરપાઈરકમ પરત મળતા ઉલખવેલો ખર્ચ ₹૫,૮૯૭.૫૬ લાખ.

**૨.૨૦ વિલંબિત કરવેરાની જવાબદારીઓ (ચોખ્ખી)**

વિલંબિત કરવેરા નીચેના સંબંધી છે:

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>વિલંબિત કરવેરાની જવાબદારીઓ</b>		
ઘસારાના કારણે	૧૮,૩૭૭.૯૧	૧૯,૩૦૭.૯૬
નાણાકીય અસ્કયામતો FVTOCI થી માપેલ	૨૭૮.૦૯	-
<b>કુલ વિલંબિત કરવેરા જવાબદારીઓ (એ)</b>	<b>૧૮,૬૫૬.૦૦</b>	<b>૧૯,૩૦૭.૯૬</b>
<b>વિલંબિત કરવેરા અસ્કયામતો</b>		
આવકવેરા ધારાની કલમ ૪૩ (બી) હેઠળ બાદ મળવાપાત્ર ન હોવાને કારણે	(૧૨,૫૯૭.૮૨)	(૧૨,૮૯૧.૨૮)
વિસ્થાપિત બંધનકારક કરાર (ચોખ્ખા)	(૫૪૧.૦૭)	(૪૭૨.૨૬)
કાર્યકારી અને નિભાવ ખર્ચ સીધી રેખામાં કર્યા	(૩૨૯.૦૩)	(૮૧૫.૨૩)
અન્ય સમય અંગેના તફાવતોના કારણે	(૧૧૬.૫૭)	(૧૮૨.૭૬)
નાણાકીય અસ્કયામતો FVTOCI થી માપેલ	-	(૨૭.૫૯)
<b>કુલ વિલંબિત કરવેરા અસ્કયામતો (બી)</b>	<b>(૧૩,૫૮૪.૪૯)</b>	<b>(૧૪,૩૮૬.૧૨)</b>
<b>ચોખ્ખી વિલંબિત કરવેરાની જવાબદારીઓ/ (અસ્કયામતો) (એ-બી)</b>	<b>૫,૦૭૧.૪૬</b>	<b>૪,૯૨૧.૮૪</b>

**૨.૨૦.૦૧ વિલંબિત કરવેરાની જવાબદારીઓ (અસ્કયામતો) (ચોખ્ખી)માં હેરફેર**

વિગત	(₹ લાખમાં)						
	ઘસારાના કારણે	નાણાકીય અસ્કયામતો FVTOCI થી માપેલ	આવકવેરા ધારાની કલમ ૪૩(બી) હેઠળ બાદ મળવાપાત્ર ન હોવાને કારણે	વિસ્થાપિત બંધનકારક કરાર (ચોખ્ખા)	કાર્યકારી અને નિભાવ ખર્ચ સીધી રેખામાં કર્યા	અન્ય સમય અંગેના તફાવતોને કારણે	ચોખ્ખી વિલંબિત કરવેરાની જવાબદારીઓ (અસ્કયામતો)
<b>૧લી એપ્રિલ, ૨૦૨૧ના રોજ</b>	<b>૧૨,૫૦૪.૫૦</b>	<b>(૨૨૩.૬૬)</b>	<b>(૧૯,૧૧૨.૯૭)</b>	<b>(૪૭૨.૨૬)</b>	<b>(૯૫૭.૯૮)</b>	<b>(૩૩૧.૬૭)</b>	<b>(૮,૫૮૪.૦૪)</b>
ઉદ્યાર્થી / (જમા કર્યા)							
-નફા અથવા નુકસાનને	૬,૮૦૩.૪૬	-	૫,૮૧૮.૫૯	-	૧૪૨.૭૫	૧૪૮.૯૧	૧૨,૯૧૩.૭૧
-અન્ય સમાવેશક આવકને	-	૧૯૬.૦૭	૪૦૩.૧૦	-	-	-	૫૯૯.૧૭
<b>૧લી એપ્રિલ, ૨૦૨૨ના રોજ</b>	<b>૧૯,૩૦૭.૯૬</b>	<b>(૨૭.૫૯)</b>	<b>(૧૨,૮૯૧.૨૮)</b>	<b>(૪૭૨.૨૬)</b>	<b>(૮૧૫.૨૩)</b>	<b>(૧૮૨.૭૬)</b>	<b>૪,૯૨૧.૮૪</b>
ઉદ્યાર્થી / (જમા કર્યા)							
-નફા અથવા નુકસાનને	(૯૩૦.૦૫)	-	૨.૯૯	(૬૮.૮૧)	૪૮૬.૨૦	૬૬.૧૯	(૪૪૩.૪૮)
-અન્ય સમાવેશક આવકને	-	૩૦૫.૬૮	૨૯૦.૪૭	-	-	-	૫૯૬.૧૫
<b>૩૧મી માર્ચ, ૨૦૨૩ના રોજ</b>	<b>૧૮,૩૭૭.૯૧</b>	<b>૨૭૮.૦૯</b>	<b>(૧૨,૫૯૭.૮૨)</b>	<b>(૫૪૧.૦૭)</b>	<b>(૩૨૯.૦૩)</b>	<b>(૧૧૬.૫૭)</b>	<b>૫,૦૭૧.૪૬</b>

**૨.૨૦.૦૨ સરેરાશ અસરકારક કરવેરાના દર અને લાગુ પડતા કરવેરાના દરનું મેળવણું :**

વિગત	(₹ લાખમાં)	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>આવકવેરા ખર્ચ પહેલાનો હિસાબી નફો</b>	<b>૧,૬૫,૭૯૯.૦૨</b>	<b>૭૭,૬૧૬.૦૫</b>
ભારતીય કરવેરાના ૨૫.૧૭% (૨૦૨૧-૨૨: ૨૫.૧૭%)ના દરે કરવેરો	૪૧,૭૩૧.૬૧	૧૯,૫૩૫.૯૬
<b>કરવેરાપાત્ર આવકની ગણતરી કરવામાં બાદ ન થઈ શકે તેવી રકમો (કરપાત્ર) ની કરવેરા ઉપર અસર :</b>		
નવી કરવેરા વ્યવસ્થા અપનાવવાથી કર મુક્ત વિપર્યય કરતા કરવેરામાં ચોખ્ખો ઘટાડો	-	૧૩,૪૨૩.૦૭
કરવેરાપાત્ર નફો નક્કી કરવામાં બાદ ન મળે તેવા ખર્ચની અસર	૫૯૦.૧૫	૨૦૭.૧૦
અગાઉના સમયગાળાની ભૂલોની કરવેરા ઉપર અસર (ચોખ્ખી)	-	(૧,૦૩૦.૧૪)
અન્ય	૪૮૩.૯૦	૩૬૨.૧૩
અગાઉના વર્ષોની ઓછી જોગવાઈ માટેના સમાયોજન	૧,૬૬૩.૮૯	૬૭૫.૯૬
<b>આવકવેરાના ૨૬.૮૨% (૨૦૨૧-૨૨ : ૪૨.૭૪%) ના અસરકારક દરે આવકવેરા ખર્ચ</b>	<b>૪૪,૪૬૯.૬૫</b>	<b>૩૩,૧૭૪.૦૮</b>

**૨.૨૦.૦૩ અન્ય સમાવેશક આવક (OCI)ની બાબતો**

વિગત	(₹ લાખમાં)	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>વિલંબિત કરવેરા સંબંધી વર્ષ દરમિયાન OCIમાં ગણતરીમાં લીધેલ બાબતો</b>		
FVTOCI ઇક્વિટી જામીનગીરીઓ ઉપર નહિ કમાયેલ (લાભ)/નુકસાન	(૩૦૫.૬૮)	(૧૯૬.૦૭)
વ્યાખ્યાયિત લાભ યોજનાઓની પુનઃમાપણી ઉપર ચોખ્ખુ નુકસાન/(લાભ)	(૨૯૦.૪૭)	(૪૦૩.૧૦)
<b>OCI પર ઉધારેલ આવકવેરો</b>	<b>(૫૯૬.૧૫)</b>	<b>(૫૯૯.૧૭)</b>

**૨.૨૧ અન્ય બિન-ચાલુ બિન-નાણાકીય જવાબદારીઓ**

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
વિલંબિત કામગીરી અને નિભાવ જવાબદારી અને અન્ય	૧,૨૮૪.૧૯	૧,૫૩૧.૦૭
<b>કુલ અન્ય બિન-ચાલુ બિન-નાણાકીય જવાબદારીઓ</b>	<b>૧,૨૮૪.૧૯</b>	<b>૧,૫૩૧.૦૭</b>

**૨.૨૨ એ ચાલુ લીઝ જવાબદારીઓ\***

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
લીઝ જવાબદારી	૦.૭૭	૨૮.૧૮
<b>કુલ ચાલુ લીઝ જવાબદારીઓ</b>	<b>૦.૭૭</b>	<b>૨૮.૧૮</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

**૨.૨૨બી વેપારી ચૂકવણા\***

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ચાલુ		
માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસના કુલ બાકી માંગણાં	—	—
માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસ સિવાયના કુલ બાકી માંગણાં	૨૦,૩૩૧.૭૬	૨૦,૮૯૪.૫૬
<b>કુલ વેપારી ચૂકવણા</b>	<b>૨૦,૩૩૧.૭૬</b>	<b>૨૦,૮૯૪.૫૬</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫

**૨.૨૨બી.૦૧** ઉપર દર્શાવ્યા પ્રમાણે ૩૧મી માર્ચ, ૨૦૨૩ના રોજ લેણદારો પાસેથી મળેલ અનુમોદન મુજબ માઈક્રો, સ્મોલ અને મિડિયમ એન્ટરપ્રાઇસીસના કોઈ માંગણા બાકી ન હતા. તેના ઉપર કોઈ વ્યાજ ચૂકવવાપાત્ર ન હતું.

**૩૧મી માર્ચ, ૨૦૨૩ના રોજનું વેપારી ચૂકવણા વયવૃદ્ધિ પરિશિષ્ટ**

(₹ લાખમાં)

વિગત	ચૂકવણાની નિયત તારીખથી નીચેના સમયગાળા માટે બાકી				કુલ
	૧ વર્ષથી ઓછા	૧ થી ૨ વર્ષ	૨ થી ૩ વર્ષ	૩ વર્ષથી વધુ	
(૧) એમ એસ એમ ઈ	—	—	—	—	—
(૨) અન્ય	૧૭,૬૪૩.૨૧	૪૦૬.૨૭	૩.૪૦	૭૩૦.૮૩	૧૮,૭૮૩.૭૧
(૩) વિવાદાસ્પદ માંગણા- એમએસએમઈ	—	—	—	—	—
(૪) વિવાદાસ્પદ માંગણા-અન્ય	૯૨૦.૦૩	૪૦૩.૪૫	૨૨૪.૫૭	—	૧,૫૪૮.૦૫
<b>કુલ</b>	<b>૧૮,૫૬૩.૨૪</b>	<b>૮૦૯.૭૨</b>	<b>૨૨૭.૯૭</b>	<b>૭૩૦.૮૩</b>	<b>૨૦,૩૩૧.૭૬</b>

**૩૧મી માર્ચ, ૨૦૨૨ના રોજનું વેપારી ચૂકવણા વયવૃદ્ધિ પરિશિષ્ટ**

(₹ લાખમાં)

વિગત	ચૂકવણાની નિયત તારીખથી નીચેના સમયગાળા માટે બાકી				કુલ
	૧ વર્ષથી ઓછા	૧ થી ૨ વર્ષ	૨ થી ૩ વર્ષ	૩ વર્ષથી વધુ	
(૧) એમ એસ એમ ઈ	—	—	—	—	—
(૨) અન્ય	૧૮,૯૩૨.૪૯	૧૦૦.૨૭	૧૦.૧૨	૭૦૩.૧૩	૧૯,૭૪૬.૦૧
(૩) વિવાદાસ્પદ માંગણા- એમએસએમઈ	—	—	—	—	—
(૪) વિવાદાસ્પદ માંગણા-અન્ય	૯૧૦.૦૦	૨૩૩.૦૪	—	૫.૫૧	૧,૧૪૮.૫૫
<b>કુલ</b>	<b>૧૯,૮૪૨.૪૯</b>	<b>૩૩૩.૩૧</b>	<b>૧૦.૧૨</b>	<b>૭૦૮.૬૪</b>	<b>૨૦,૮૯૪.૫૬</b>

**૨.૨૩ અન્ય ચાલુ નાણાકીય જવાબદારીઓ\***

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>મૂડી (અસ્ક્યામતોના લેણદારો અને અન્ય ચૂકવણા(રિટેન્શન્સ સહિત))</b>		
(i) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસના કુલ બાકી માંગણા	—	—
(ii) માઈક્રો એન્ટરપ્રાઇસીસ અને સ્મોલ એન્ટરપ્રાઇસીસ સિવાયના કુલ બાકી માંગણા	૧૩૦.૧૫	૧૬૪.૭૫
<b>અન્ય ચૂકવણા(મૂડી વસ્તુઓ અને સેવાઓ સહિત)</b>		
નહી ચૂકવાયેલ ડિવિડન્ડ	૧૧૮.૬૪	૧૧૭.૪૨
સંબંધિત પક્ષકારોને અન્ય ચૂકવણા	—	૧૫.૧૬
અર્નેસ્ટ મની ડિપોઝીટો	૫૧૨.૫૫	૫૧૭.૬૫
સિક્યોરિટી અને અન્ય ડિપોઝીટોની જવાબદારી	૧૧,૧૦૨.૯૪	૧૦,૫૯૯.૯૪
અન્ય નાણાકીય જવાબદારીઓ	૪,૬૭૯.૦૭	૪,૨૨૭.૪૩
<b>કુલ અન્ય ચાલુ નાણાકીય જવાબદારીઓ</b>	<b>૧૬,૫૪૩.૩૫</b>	<b>૧૫,૬૪૨.૩૫</b>

\* વર્ગીકરણ માટે જુઓ નોંધ ૨.૪૫



૨.૨૩.૦૧ તારીખ ૧૯મી નવેમ્બર, ૨૦૦૯ના સરકારી ઠરાવ મુજબ કંપનીને શિવરાજપુર વિસ્તારમાં આવેલ ઢગલામાંથી મેંગનીઝ ખોદેલ ખનિજ ઉપાડવાની અને તેનો નિકાલ કરવાની પરવાનગી આપવામાં આવી છે, જે માટે કંપની, વેચાણ કિંમતના ૨૦% પોતાની પાસે રાખવા હકદાર રહેશે. મેંગનીઝ ખોદેલ ખનિજની વેચાણ કિંમતની બાકીની ૮૦% રકમ કંપનીએ ખનિજ સર્વેક્ષણ અને સંશોધન માટે ગુજરાત મિનરલ રિસર્ચ એન્ડ ડેવલપમેન્ટ સોસાયટી (જીએમઆરડીએસ)ના અલગ ખાતામાં રાખવાની છે તે પ્રમાણે ₹૫૭૮.૯૯ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૫૬૫.૧૨ લાખ) (એટલે કે મૂળ વેચાણ કિંમતના ૮૦%) જીએમઆરડીએસના ખાતામાં વર્ષ દરમિયાન તબદીલ કર્યા છે અને 'અન્ય નાણાકીય જવાબદારીઓ'ના મથાળા હેઠળ સમાવિષ્ટ છે.

## ૨.૨૪ ચાલુ જોગવાઈઓ

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
રજા પગારની જોગવાઈ	૧,૧૮૮.૫૪	૧,૧૯૨.૮૩
પ્રોવિડન્ટ ફંડ ટ્રસ્ટની તણાવચૂકત અસ્કયામતો માટે જોગવાઈ	૧,૩૬૦.૦૦	—
<b>કુલ ચાલુ જોગવાઈઓ</b>	<b>૨,૫૪૮.૫૪</b>	<b>૧,૧૯૨.૮૩</b>

## ૨.૨૪.૦૧ વ્યાખ્યાયિત ફાળા યોજના ભારતીય હિસાબી ધોરણો-૧૯ની જોગવાઈઓ મુજબ ગ્રેજ્યુઈટી અને રજા પગાર અંગેના પ્રક્ટીકરણ

### વ્યાખ્યાયિત ફાળા યોજના

વિગત	(₹ લાખમાં)	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨
પ્રોવિડન્ટ ફંડ અને અન્ય ફંડમાં ફાળો	૧,૦૪૨.૨૦	૧,૦૧૫.૪૬

### વ્યાખ્યાયિત લાભ યોજના :

(અ) નીચેનો કોઠો ઈન્ડ એએસ-૧૯ હેઠળની જરૂરિયાત મુજબ ગ્રેજ્યુઈટી યોજનાની હાલની સ્થિતિ અને વ્યાખ્યાયિત લાભ જવાબદારીઓના વર્તમાન મૂલ્યની ઉઘડતી બાકીઓનું મેળવણું દર્શાવે છે :

### (૧) જવાબદારીઓના વર્તમાન મૂલ્યમાં ફેરફારો

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
<b>જવાબદારીનું વર્ષનું શરૂઆતમાં વર્તમાન મૂલ્ય</b>	<b>૧૧,૭૪૭.૨૭</b>	<b>૧૩,૦૧૩.૩૩</b>
ચાલુ સેવા પડતર	૬૭૨.૩૮	૬૯૬.૬૭
વ્યાજ પડતર	૮૧૭.૬૧	૮૧૯.૮૦
જવાબદારી ઉપર એક્યુઅરિયલ (લાભ)/નુકસાન	(૧,૦૬૮.૦૯)	(૧,૧૨૪.૪૫)
ચૂકવેલ લાભો	(૧,૯૩૦.૫૬)	(૧,૬૫૮.૦૮)
ભૂતકાળની સેવા પડતર	—	—
<b>જવાબદારીનું વર્ષના અંતે વર્તમાન મૂલ્ય</b>	<b>૧૦,૨૩૮.૬૧</b>	<b>૧૧,૭૪૭.૨૭</b>

### (૨) યોજનાની અસ્કયામતોના વાજબી મૂલ્યમાં ફેરફારો

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
<b>યોજનાની અસ્કયામતોનું વર્ષની શરૂઆતમાં વાજબી મૂલ્ય</b>	<b>૧૨,૬૮૫.૫૨</b>	<b>૧૩,૪૬૪.૮૮</b>
યોજનાની અસ્કયામતો ઉપર અપેક્ષિત વળતર	૮૮૨.૯૧	૮૪૮.૩૯
યોજનાની અસ્કયામતો ઉપર એક્યુઅરિયલ લાભ/(નુકસાન)	૮૫.૯૩	૨૯.૧૧
ફાળો	૧.૨૨	૧.૨૨
ચૂકવેલ લાભો	(૧,૯૩૦.૫૬)	(૧,૬૫૮.૦૮)
<b>યોજનાની અસ્કયામતોનું વર્ષના અંતે વાજબી મૂલ્ય</b>	<b>૧૧,૭૨૫.૦૨</b>	<b>૧૨,૬૮૫.૫૨</b>

### (૩) સરવૈયામાં ગણતરીમાં લીધેલ રકમ

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
યોજનાની અસ્કયામતોનું વર્ષના અંતે વાજબી મૂલ્ય	૧૧,૭૨૫.૦૨	૧૨,૬૮૫.૫૨
જવાબદારીઓનું વર્ષના અંતે વર્તમાન મૂલ્ય	(૧૦,૨૩૮.૬૧)	(૧૧,૭૪૭.૨૭)
<b>સરવૈયામાં ગણતરીમાં લીધેલ યોજના અસ્કયામત/(જવાબદારી)</b>	<b>૧,૪૮૬.૪૧</b>	<b>૯૩૮.૨૫</b>

(૪) નફા અને નુકસાનના પત્રકમાં કર્મચારી લાભ ખર્ચ તરીકે ગણતરીમાં લીધેલ રકમ :

(₹ લાખમાં)

વિગત	2022-23	2021-22
ચાલુ સેવા પડતર	502.32	565.50
વ્યાજ પડતર / આવક	(54.30)	(22.46)
યોજનાની અસ્કયામતો ઉપર અપેક્ષિતવળતર	-	-
ભૂતકાળની સેવા પડતર	-	-
<b>નફા અને નુકસાનના પત્રકમાં કર્મચારી લાભ ખર્ચ તરીકે ગણતરીમાં લીધેલ ખર્ચ/(આવક)</b>	<b>507.02</b>	<b>552.02</b>

(૫) અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ રકમ :

(₹ લાખમાં)

વિગત	2022-23	2021-22
વર્ષની અંદર ગણતરીમાં લીધેલો ચોખ્ખો એક્ઝ્યુઅરિયલ (લાભ)/નુકસાન	(1,148.02)	(1,143.45)
<b>અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ ખર્ચ/(આવક)</b>	<b>(1,148.02)</b>	<b>(1,143.45)</b>

(૬) રોકાણોની વિગત

વિગત	રોકાણોના ટકા	
	31મી માર્ચ 2023	31મી માર્ચ 2022
ભારતીય જીવન વિમા નિગમ પાસે ભંડોળ (% રોકાણો)	100.00%	100.00%

(૭) અનુમાનોની વિગત

(₹ લાખમાં)

વિગત	31મી માર્ચ 2023	31મી માર્ચ 2022
નોકરી દરમિયાન મૃત્યુદરનો કોઠો	ભારતનો ખાતરીપૂર્વકનો જીવન મૃત્યુદર (2012-14) (શહેરી)	ભારતનો ખાતરીપૂર્વકનો જીવન મૃત્યુદર (2012-14) (શહેરી)
વટાવ દર	7.84%	5.65%
પગાર વધારાનો દર	5.00%	5.00%
યોજનાની અસ્કયામતો ઉપર વળતરનો દર	7.84%	5.65%
કર્મચારી ઉથલા (turnover) નો દર	2.00%	2.00%

એક્ઝ્યુઅરિયલ મૂલ્યાંકનમાં ગણતરીમાં લીધેલા પગાર દરમાં વધારાના અંદાજો કુગાવો, વરિષ્ઠતા, બઢતી અને કર્મચારીઓની સંખ્યામાં ઘટાડાનો દર સહિતના અન્ય સંબંધિત પરિબલોને ધ્યાનમાં લઈ કરેલ છે. ઉપરોક્ત માહિતી એક્ઝ્યુઅરી દ્વારા પ્રમાણિત થયેલ છે.

(બ) કંપનીએ હક્ક રજાના થોડાક લાભ ભવિષ્યના સમયગાળાઓમાં લઈ જઈ શકાય છે એમ ગણી તેને લાંબા-ગાળાના કર્મચારી લાભો તરીકે ગણેલ છે.

સંવેદનશીલતા વિશ્લેષણ

અહેવાલની તારીખે, અન્ય અનુમાનો યથાવત રાખી, કોઈ એક સંબંધિત એક્ઝ્યુઅરિયલ અનુમાનમાં વાજબી રીતે શક્ય ફેરફાર થાય તો વ્યાખ્યાયિત લાભ જવાબદારીમાં નીચેની રકમોથી અસર થઈ હોત:

(₹ લાખમાં)

વિગત	ગ્રેજ્યુઈટી	
	2022-23	2021-22
<b>વર્તમાન અનુમાનો ઉપર અંદાજિત લાભ જવાબદારી</b>	<b>10,232.51</b>	<b>11,040.20</b>
વટાવના દરમાં +1 % ફેરફારની ડેલ્ટા (Delta) અસર	(825.84)	(826.38)
વટાવના દરમાં -1 % ફેરફારની ડેલ્ટા અસર	(800.39)	489.18
પગાર વધારાના દરમાં +1 % ફેરફારની ડેલ્ટા અસર	64.53	114.43
પગાર વધારાના દરમાં -1 % ફેરફારની ડેલ્ટા અસર	(111.46)	(132.33)
કર્મચારીના ઉથલા (turnover) દરમાં +1 % ફેરફારની ડેલ્ટા અસર	124.52	102.15
કર્મચારીના ઉથલા -1 % ફેરફારની ડેલ્ટા અસર	(208.59)	(165.03)

## ૨.૨૫ અન્ય ચાલુ જવાબદારીઓ

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
ગ્રાહકો પાસેથી મળેલ પેશગીઓ (કરારની જવાબદારીઓ)	૭,૧૦૭.૫૦	૩,૩૫૮.૧૮
કાયદેસરના ભરવાપાત્ર કરવેરા	૧,૧૮૨.૪૮	૭૨૧.૪૦
અન્ય	૧,૬૮૧.૧૨	૪૦૫.૮૩
<b>કુલ અન્ય ચાલુ જવાબદારીઓ</b>	<b>૯,૯૭૧.૧૦</b>	<b>૪,૪૮૫.૫૨</b>

૨.૨૫.૦૧ ગુજરાત સરકારે (જીઓજી) કમિશ્નર ઓફ જીઓલોજી એન્ડ માઈનિંગ (સીજીએમ) વતી સ્ટોન પાર્ક અને પ્રયોગશાળાના બાંધકામ અને અન્ય ખર્ચ પેટે થાપણના પ્રકારનું ₹૪,૫૪૭.૬૬ લાખ (૩૧મી માર્ચ ૨૦૨૨: ₹૪,૩૫૭.૬૬ લાખ) નું ભંડોળ પૂરું પાડ્યું છે. સદર થાપણમાંથી કંપનીએ ૩૧મી માર્ચ, ૨૦૨૩ સુધીમાં ₹૪,૪૨૮.૪૪ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૪,૧૮૫.૮૪ લાખ)નો ઉપયોગ કર્યો છે. વણવપરાયેલ ભંડોળની ₹૧૧૮.૨૨ લાખ (૩૧મી માર્ચ, ૨૦૨૨ ₹૧૭૧.૮૨ લાખ)ની ચોખ્ખી બાકી રકમ 'અન્ય ચાલુ જવાબદારીઓ'ના મથાળા હેઠળ દર્શાવી છે.

## વિવિધ પ્રવૃત્તિઓ માટે મળેલ અને વપરાયેલ ભંડોળની વિગતો નીચે મુજબ છે:

(₹ લાખમાં)

પ્રવૃત્તિઓના પ્રકાર	૩૧મી માર્ચ, ૨૦૨૩ સુધીમાં મળેલ ભંડોળ	૩૧મી માર્ચ, ૨૦૨૩ સુધીમાં વપરાયેલ ભંડોળ	૩૧મી માર્ચ, ૨૦૨૩ સુધીમાં વણવપરાયેલ ભંડોળ
સ્ટોન પાર્કના બાંધકામનો અને અન્ય ખર્ચ	૧,૮૭૧.૭૦	૧,૮૫૨.૭૦	૧૧૮.૦૦
પ્રયોગશાળાના બાંધકામનો અને અન્ય ખર્ચ	૨,૫૭૫.૮૬	૨,૫૭૫.૭૪	૦.૨૨
<b>કુલ</b>	<b>૪,૫૪૭.૬૬</b>	<b>૪,૪૨૮.૪૪</b>	<b>૧૧૮.૨૨</b>
ગઈ સાલ	૪,૩૫૭.૬૬	૪,૧૮૫.૮૪	૧૭૧.૮૨

## ૨.૨૬ કામગીરીમાંથી આવક

ગ્રાહકો સાથેના કરારોમાંથી આવક (બિનસંકલિત આવકની માહિતી)

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
પેદાશોનું વેચાણ		
- લિઝાઈટ યોજનાઓમાંથી વેચાણ	૩,૦૮,૭૦૫.૫૭	૨,૩૮,૫૩૩.૬૪
- બોક્સાઈટ યોજનાઓમાંથી વેચાણ	૫,૪૭૪.૭૬	૬,૬૮૮.૩૭
- થર્મલ પાવર યોજનામાંથી વેચાણ	૨૧,૫૩૦.૦૦	૧૪,૩૮૩.૦૫
- નવીનીકરણીય ઊર્જા યોજનાઓમાંથી વેચાણ	૧૩,૭૦૨.૪૭	૧૩,૭૮૪.૧૫
- અન્ય યોજનાઓમાંથી વેચાણ	૩૧૮.૫૭	૨૮૧.૪૭
બાદ :		
રોકડ વટાવ/પ્રોત્સાહન	૫૮૭.૬૨	૪૭૨.૭૪
<b>ઉત્પાદનનું વેચાણ (ચોખ્ખું)</b>	<b>૩,૫૦,૧૪૪.૭૫</b>	<b>૨,૭૩,૨૦૭.૯૪</b>
<b>કામગીરીમાંથી કુલ આવક</b>	<b>૩,૫૦,૧૪૪.૭૫</b>	<b>૨,૭૩,૨૦૭.૯૪</b>

૨.૨૬.૦૧. કંપની લિઝાઈટ/ઊર્જાનું વેચાણ ગુજરાત સ્ટેટ ઇલેક્ટ્રિસિટી કોર્પોરેશન લિમિટેડ (જીએસઈસીએલ)/ગુજરાત ઊર્જા વિકાસ નિગમ લિમિટેડ (જીયુવીએનએલ)ને કરી રહી છે. ૩૧મી માર્ચ, ૨૦૨૨ સુધી આવા લિઝાઈટ/ઊર્જાના વેચાણ માટેના બીલમાં લિઝાઈટનો દર ચાર્જ કરવા, કંપની સંમત થયેલા સૂત્ર (Formula) મુજબ સંબંધિત યોજનાની સ્થાયી અસ્ક્યામતો ઉપર ૧૩%નો વ્યાજનો દર ગણતી હતી. તદનુસાર, કંપનીએ આવા વેચાણ પરની આવકને માન્યતા આપી છે. પરંતુ ૧લી જુલાઈ, ૨૦૧૭થી જીએસઈસીએલ/જીયુવીએનએલ ચૂકવણી કરતી વખતે ૧૩% ને બદલે ૮.૫૦% વ્યાજનો દર માન્ય રાખે છે. તેની સામે મળવાપાત્ર રકમ ₹૧,૦૨૭.૦૨ લાખ (૩૧મી માર્ચ, ૨૦૨૨ : ₹૧,૦૨૭.૦૨ લાખ) છે. આ બાબત ઉક્ત કંપનીઓ સાથે પત્રવ્યવહાર હેઠળ છે. જરૂરી હવાલા જો કોઈ હોય તો, આ બાબતના આખરી નિર્ણય થયા પછી પાડવામાં આવશે.

વર્ષ દરમિયાન ગુજરાત સરકારે (GoG) જીએસઈસીએલ/જીયુવીએનએલને આવા લિઝાઈટ/ઊર્જાના વેચાણ માટેના બીલમાં લિઝાઈટનો દર ચાર્જ કરવા, ૧લી એપ્રિલ, ૨૦૨૨થી અસરકર્તા તમામ પક્ષકારોને સ્વીકાર્ય સૂત્ર (સ્થાયી અસ્ક્યામતો પરના વ્યાજના દર સહિત)માં ફેરફાર કર્યો છે. કંપનીએ તેના માટે એકંદરે ₹૪,૫૮૪.૨૨ લાખની ડેબીટ નોટ્સ ઊભી કરી છે.

**૨.૨૭ નાણાકીય આવક**

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>વ્યાજની આવક</b>		
- બેંક પાસે બાંધી મુદ્દતની થાપણ/આંતર કંપની થાપણ (ICDs)	૧૩,૯૮૭.૪૭	૮,૯૭૭.૯૬
- અન્ય	૨૨,૪૧૮.૫૬	૩,૬૬૭.૩૪
<b>રોકાણોમાંથી આવક</b>		
- ડિવિડન્ડની આવક	૧,૦૯૨.૪૩	૯૯૧.૮૮
કાયમી અસ્કયામતોના વેચાણ ઉપર ચોખ્ખો લાભ	૧૬.૩૪	૩૩.૯૪
ભંગારનું વેચાણ	૩૧૫.૯૫	૨૭૩.૨૫
અગાઉના વર્ષની વધારાની જોગવાઈ પરત	૨૦૧.૪૦	૧૭૧.૬૧
રોકડ વળતર / પેનલ્ટી	૩૯૫.૮૫	૬૩૨.૯૯
અન્ય પરચૂરણ આવક	૯૨૮.૫૩	૮૯૭.૧૨
<b>કુલ અન્ય આવક</b>	<b>૩૯,૩૫૬.૫૩</b>	<b>૧૫,૬૪૬.૦૯</b>

**૨.૨૭.૦૧** કંપનીએ વર્ષ દરમિયાન માઈન કલોઝર ખર્ચ માટે એસ્કો ખાતાઓમાં રાખેલી ₹૭૬,૫૯૫.૦૯ લાખ (૩૧મી માર્ચ, ૨૦૨૨: ₹૭૬,૯૮૮.૩૦ લાખ)ની બાંધી મુદતની થાપણો ઉપર ₹૪,૧૭૮.૭૩ લાખ (૨૦૨૧-૨૨: ₹૩,૬૮૦.૩૦ લાખ)નું વ્યાજ ઉપાર્જિત કરેલ હતું અને નફા અને નુકસાનના પત્રકમાં આ વ્યાજની આવક તરીકે ગણતરીમાં લીધું છે. આ રીતે ઉપાર્જિત કરેલ વ્યાજની આવક એસ્કો ખાતાનો ભાગ છે, જેના ઉપર જ્યાં સુધી માઈન કલોઝર પ્લાનની જોગવાઈઓ પરિપૂર્ણ ન થાય ત્યાં સુધી કંપનીનું કોઈનિયંત્રણ હોતું નથી.

ભારત સરકારના કોલસા મંત્રાલયની પ્રવર્તમાન માર્ગદર્શિકાઓ મુજબ એસ્કો ખાતામાં સંચિત વ્યાજ સહિત જમા થયેલી કુલ રકમના ૫૦% માઈન કલોઝર અંગે થયેલ ખર્ચના પ્રમાણસર દરેક પાંચ વર્ષ બાદ કંપનીને છૂટા કરવામાં આવશે અને બાકીની રકમ માઈન કલોઝર પ્લાનની બધી જોગવાઈઓનું પાલન થયે, જો દર્શાવેલ સમયગાળામાં ખાણનો પુનરુદ્ધાર પૂરો થશે તો, માઈન કલોઝરના અંતે છૂટી કરવામાં આવશે, પણ તેમાં નિષ્ફળ જવાય તો એસ્કો ખાતાની રકમ જમ થવા પાત્ર છે.

**૨.૨૭.૦૨** અન્ય પાસેથી વ્યાજની આવકમાં આવકવેરા ઉપર વ્યાજના ₹૧૮,૧૪૭.૦૨ લાખ (૨૦૨૧-૨૨ ₹શૂન્ય)નો સમાવેશ થાય છે.

**૨.૨૮ સ્ટોકમાં ફેરફાર**

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>વર્ષ આખરનો સ્ટોક:</b>		
તૈયાર માલ	૦.૪૫	૦.૪૫
ખોદેલ ખનિજ	૭,૩૦૦.૭૬	૬,૩૦૦.૨૯
બળતણનો સ્ટોક	૧૩૨.૪૧	૧૦૪.૧૦
	૭,૪૩૩.૬૨	૬,૪૦૪.૮૪
<b>બાદ : વર્ષની શરૂઆતનો સ્ટોક:</b>		
તૈયાર માલ	૦.૪૫	૦.૪૫
ખોદેલ ખનિજ	૬,૩૦૦.૨૯	૬,૬૦૪.૪૧
બળતણનો સ્ટોક	૧૦૪.૧૦	૪૦૫.૭૮
	૬,૪૦૪.૮૪	૭,૦૧૦.૬૪
<b>સ્ટોકમાં (વધ) / ઘટ</b>	<b>(૧,૦૨૮.૭૮)</b>	<b>૬૦૫.૮૦</b>

**૨.૨૯ કર્મચારી લાભ અંગેનો ખર્ચ**

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
પગાર, વેતન અને બોનસ	૧૦,૬૮૧.૯૧	૯,૮૩૭.૧૪
પ્રોવિડન્ટ ફંડ અને અન્ય ફંડમાં ફાળો	૧,૬૮૧.૯૭	૧,૬૯૯.૦૯
કર્મચારી કલ્યાણ ખર્ચ	૨,૮૮૭.૪૧	૧,૦૬૮.૨૨
નિવૃત્તિ લાભ ખર્ચ	૫૯૧.૯૩	૬૮૨.૮૦
નિયામકોને સીટીંગ ફી અને ભથ્થા	૨.૨૫	૨.૧૦
<b>કુલ કર્મચારી લાભ અંગેનો ખર્ચ</b>	<b>૧૫,૮૪૫.૪૭</b>	<b>૧૩,૨૮૯.૩૫</b>

**૨.૩૦ નાણાકીય ખર્ચ**

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
જોગવાઈ ઉપર વળતરનું અનવાઈન્ડીંગ (unwinding)	૨૨૧.૮૩	૨૦૭.૧૬
લીઝ જવાબદારી ઉપર વ્યાજ	૬.૦૮	૬.૦૫
આવકવેરાના વિલંબથી ચૂકવણા પરનું વ્યાજ	૦.૧૫	૧૧૬.૫૩
<b>કુલ નાણાકીય ખર્ચ</b>	<b>૨૨૮.૦૬</b>	<b>૩૨૯.૭૪</b>

## ૨.૩૧ ઘસારો અને ક્ષીણતા ખર્ચ

(₹ લાખમાં)

વિગત	2022-23	2021-22
સ્થાવર મિલકત, ચંત્રો અને ઉપકરણોનો ઘસારો	5,436.93	5,405.33
અસ્ક્યામતના વપરાશના હક્ક ઉપર ઘસારો	63.59	60.00
સ્થાવર મિલકતોમાં રોકાણોનો ઘસારો	123.02	123.00
આભાસી અસ્ક્યામતોની ક્ષીણતા	1,346.63	3,000.48
<b>કુલ ઘસારો અને ક્ષીણતા ખર્ચ</b>	<b>7,169.17</b>	<b>8,488.81</b>

## ૨.૩૨ અન્ય ખર્ચ

(₹ લાખમાં)

વિગત	2022-23		2021-22	
<b>ઉત્પાદન ખર્ચ</b>				
લિઝાઈટ પરિવહન અને ઓવરબર્ડન હટાવવાનો ખર્ચ		1,11,335.12		1,11,640.58
ગૂર અને જકાત ખર્ચ		3,064.05		2,118.12
અન્ય પરિવહન અને ખાણકામ ખર્ચ		201.82		553.01
વિજળી ખર્ચ		2,240.80		1,000.00
સ્ટોર્સ, સ્પેર્સ અને રસાયણનો વપરાશ		1,656.32		1,066.24
થર્મલ યોજનાનો કાર્યકારી, નિભાવ અને બળતણ ખર્ચ		2,103.46		1,812.61
નવીનકરણીય ઊર્જા યોજનાનો કાર્યકારી નિભાવ ખર્ચ		2,436.05		2,322.02
મરામત અને નિભાવ ખર્ચ				
- મકાનો	1,411.55		412.35	
- મશીનરી (સ્પેર્સ સહીત)	1,000.60		444.08	
- અન્ય અસ્ક્યામતો	120.22	2,015.61	102.02	1,100.12
દર અને કરવેરા				
- રોયલ્ટી	28,620.66		10,556.01	
- જીએસટી કોમ્પેન્સેટરી સેસ	20,325.12		32,004.64	
- અન્ય દર અને કરવેરા	010.83	43,028.50	532.33	40,393.26
માઈન કલોઝર ખર્ચ		3,210.18		8,038.41
ભાડું		21.66		2.02
<b>(અ)</b>		<b>1,28,884.08</b>		<b>1,00,521.01</b>
<b>વહીવટી અને વેચાણ અંગેનો ખર્ચ</b>				
સીએસઆર ખર્ચ		1,200.00		024.00
દાન		1.40		-
સરકારી સમૂહોને નાણાકીય ફાળો		208.00		208.00
વીમા પ્રીમિયમ		460.42		502.10
વાહન ભાડા ખર્ચ		1,181.60		1,002.10
જાહેરખબર અને જાહેરાત ખર્ચ		1,452.30		151.08
સુરક્ષા ખર્ચ		2,660.52		3,203.88
કાયદાકીય અને ધંધાકીય ફી		8,631.15		1,050.63
ઓડિટરને ચૂકવણી				
- ઓડિટ ફી	10.02		6.20	
- કરવેરા ઓડિટ માટે	1.30		1.24	
- પ્રમાણપત્ર અને અન્ય બાબતો માટે	3.10		2.14	
- ભરપાઈ ખર્ચ માટે	-	14.32	0.80	13.50
વહીવટી નિયામકનું મહેનતાણું		-		6.62
ખાણકામ અને યોજના વિકાસ ખર્ચ		13.80		204.32
અન્ય પરચૂરણ ખર્ચ		3,831.80		2,252.02
<b>(બી)</b>		<b>15,064.32</b>		<b>6,463.08</b>
<b>કુલ અન્ય ખર્ચ (એ+બી)</b>		<b>2,00,449.05</b>		<b>1,20,214.04</b>



**૨.૩૨.૦૧** વર્ષ દરમિયાન બોક્સાઈટના વેચાણ ઉપરની રોયલ્ટીની રકમ કમિશ્નર ઓફ જીઓલોજી એન્ડ માઈનિંગએ જણાવ્યા મુજબ એડ હોક ધોરણે ₹૨,૫૩૫.૨૬ લાખ (૨૦૨૧-૨૨: ₹૧,૪૨૩.૮૯ લાખ)થી હિસાબમાં લેવાઈ હતી. આ બાબતના આખરી નિકાલ પછી હિસાબમાં જરૂરી હવાલા પાડવામાં આવશે.

**૨.૩૨.૦૨** ખાણકામ પ્રવૃત્તિઓ અંગેના સર્વોચ્ચ અદાલતના ચુકાદાને કારણે લિગ્નાઈટનું ખાણકામ કરવા અંગે મળેલ લીઝ પૈકી ૨,૦૪૦ (૨૦૨૧-૨૨: ૨,૦૪૦) હેક્ટર જમીનમાં લીઝ નવીકરણ કરવા અંગે કંપનીએ કરેલ અરજીઓ ૧૯૯૩-૯૪થી પડતર છે. કોઈપણ ચાર્જ, કરવેરા, દર વિગેરે અંગેની જવાબદારીના જરૂરી હવાલા નવીકરણની અરજીઓના આખરીકરણ બાદ હિસાબમાં પાડવામાં આવશે.

**૨.૩૨.૦૩** વર્ષ દરમિયાન કંપનીએ હિસાબી ચોપડામાં ₹૧.૧૨ લાખ (૨૦૨૧-૨૨: ₹૩.૬૮ લાખ) માંડી વાળ્યા છે અને ₹ ૧.૩૩ લાખ (૨૦૨૧-૨૨: ₹૪.૧૫ લાખ) પરત લીધા છે. વહીવટના અભિપ્રાય મુજબ, આવી રકમો મળવાપાત્ર / ચૂકવવાપાત્ર નથી. આની ચોખ્ખી અસર એ છે કે ₹(૦.૨૧) લાખ (૨૦૨૧-૨૨: ₹(૦.૪૭) લાખની રકમ નફા અને નુકસાનના પત્રકમાં લખી વાળી (પરત લીધી) છે.

**૨.૩૩ આવકવેરા ખર્ચ**

આ નોંધ, નોંધ ૨.૨૦ અને તેની પેટા નોંધો સાથે કંપનીના આવકવેરા ખર્ચનું વિશ્લેષણ પૂરું પાડે છે. તે બતાવે છે કે રકમો સીધી ઈકિવટીમાં ગણતરીમાં લેવામાં આવી છે અને બિન-આકારણીપાત્ર અને બિન-કપાતપાત્ર બાબતોની કરવેરા ખર્ચ ઉપર કેવી અસર પડી છે તે કંપનીના કરવેરાની સ્થિતિના સંદર્ભમાં કરેલા મહત્વના અંદાજોનો પણ ખુલાસો કરે છે.

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>ચાલુ કરવેરા ખર્ચ</b>		
વર્ષના નફા ઉપરનો ચાલુ કરવેરો	૪૩,૨૪૯.૧૪	૧૯,૫૮૪.૪૧
અગાઉના સમયગાળાનું ચાલુ કરવેરા માટે સમાયોજન	૧,૬૬૩.૯૯	૬૭૫.૯૬
<b>કુલ ચાલુ કરવેરા ખર્ચ</b>	<b>૪૪,૯૧૩.૧૩</b>	<b>૨૦,૨૬૦.૩૭</b>
<b>વિલંબિત કરવેરા ખર્ચ</b>		
વિલંબિત કરવેરા અસ્કયામતોમાં ઘટાડો/(વધારો)	૨૦૮.૪૮	૬,૧૧૦.૨૫
વિલંબિત કરવેરા જવાબદારીઓમાં (ઘટાડો)/વધારો	(૬૫૧.૯૬)	૬,૮૦૩.૪૬
<b>કુલ વિલંબિત કરવેરા ખર્ચ</b>	<b>(૪૪૩.૪૮)</b>	<b>૧૨,૯૧૩.૭૧</b>
<b>કુલ આવકવેરા ખર્ચ</b>	<b>૪૪,૪૬૯.૬૫</b>	<b>૩૩,૧૭૪.૦૮</b>

(₹ લાખમાં)

**૨.૩૩.૦૧** વર્ષ દરમિયાન કંપનીએ અગાઉના વર્ષોમાં હિસાબી ચોપડા મુજબ કરેલ આવકવેરાની જોગવાઈ અને આવકવેરાના ભરેલ રિટર્ન મુજબ કરપાત્ર આવક ઉપર ભરવાપાત્ર આવકવેરા વચ્ચેનો ₹૧,૬૬૩.૯૯ લાખ(૨૦૨૧-૨૨ ₹૬૭૫.૯૬ લાખ)ની રકમનો તફાવત લખી વાળ્યો (પરત લીધો) છે અને તે નફા અને નુકસાનના પત્રકમાં અગાઉના વર્ષોની ઓછી કરવેરાની જોગવાઈ તરીકે દર્શાવ્યો છે.

**૨.૩૪ અન્ય સમાવેશક આવકનું પત્રક**

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>નફા અથવા નુકસાનમાં પુનઃવર્ગીકૃત નહીં થનારી બાબતો</b>		
<b>૧. ઈકિવટી સાધનો અન્ય સમાવેશક આવક દ્વારા</b>		
અનકવોટેડ રોકાણોનું વાજબી મૂલ્ય લાભ/(નુકસાન)	(૧૦,૭૮૮.૨૫)	૨૯,૫૭૭.૫૪
અનકવોટેડ રોકાણો ઉપર કરવેરાની અસર	(૮૮૬.૫૮)	(૮૮૯.૪૮)
<b>૨. વ્યાખ્યાયિત કર્મચારી લાભ યોજનાઓ ઉપર પુનઃમાપણીના લાભ/(નુકસાન)</b>		
એકરચ્યુઅરિઅલ લાભ	૧,૧૫૪.૦૨	૧,૧૫૩.૫૫
એકરચ્યુઅરિઅલ લાભ ઉપર કરવેરાની અસર	૨૯૦.૪૩	૨૯૦.૩૧
<b>કુલ બાબતો કે જે નફા અથવા નુકસાનમાં પુનઃ વર્ગીકૃત કરવામાં આવશે નહિ</b>	<b>(૯,૬૩૪.૨૩)</b>	<b>૩૦,૭૩૧.૦૯</b>
<b>કુલ કરવેરાની અસર</b>	<b>(૫૯૬.૧૫)</b>	<b>(૫૯૯.૧૭)</b>
<b>કુલ</b>	<b>(૧૦,૨૩૦.૩૮)</b>	<b>૩૦,૧૩૧.૯૨</b>

(₹ લાખમાં)

## ૨.૩૫ શેર દીઠ કમાણી

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
<b>ઇકિવટી શેરહોલ્ડરો સંબંધિત નફો (₹ લાખમાં)</b>		
મૂળ કમાણી	૧,૨૧,૫૭૩.૪૬	૪૪,૫૮૦.૧૭
ફેરફાર (dilution) ની અસર માટે સમાયોજિત	૧,૨૧,૫૭૩.૪૬	૪૪,૫૮૦.૧૭
<b>ઇકિવટી શેરની પ્રમાણભારની પદ્ધતિએ સરેરાશ સંખ્યા</b>		
મૂળ શેર દીઠ કમાણી માટે	૩૧,૮૦,૦૦,૦૦૦	૩૧,૮૦,૦૦,૦૦૦
ફેરફારની અસર માટે સમાયોજિત	૩૧,૮૦,૦૦,૦૦૦	૩૧,૮૦,૦૦,૦૦૦
<b>શેર દીઠ કમાણી (દરેકનું દાર્શનિક મૂલ્ય ₹૨):</b>		
મૂળ (₹)	૩૮.૨૩	૧૪.૦૨
ફેરફાર બાદ (Diluted) (₹)	૩૮.૨૩	૧૪.૦૨

## ૨.૩૬ લીઝ (ઇન્ડ એએસ ૧૧૬)

કંપની ૧લી એપ્રિલ, ૨૦૧૯થી અમલી બનાવી, પશ્ચાત્કર્તા અભિગમ વાપરી, ઇન્ડ એએસ ૧૧૬ 'લીઝ' અપનાવ્યું છે.

## કંપની લીઝના પટ્ટેદાર તરીકે

કંપનીએ સંખ્યાબંધ વ્યવહાર અભિગમનો ઉપયોગ કર્યો હતો જેનો સારાંશ નીચે મુજબ છે:

- ૧) ૧૨ મહિનાથી ઓછી લીઝની મુદતવાળા લીઝ માટે વપરાશનો હક્ક ધરાવતી અસ્કયામતો અને જવાબદારીઓને પ્રારંભિક અમલની તારીખથી માન્યતા ન આપવા માટે મુક્તિ લાગુ કરી
- ૨) ઓછા મૂલ્ય ધરાવતી વપરાશનો હક્ક ધરાવતી લીઝ અસ્કયામતો અને જવાબદારીઓને માન્યતા ન આપવા માટે મુક્તિ લાગુ કરી.

કંપનીની વપરાશનો હક્ક ધરાવતી અસ્કયામતોની ધારણ કરેલી રકમો અને વર્ષ દરમિયાન લીઝ જવાબદારીની હેરફેર નીચે મુજબ છે:

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>કુલ ધારણ કરેલ મૂલ્ય</b>		
વર્ષની શરૂઆતની બાકી	૧,૫૪૧.૬૫	૧,૫૪૧.૬૫
ઉમેરો : પુનઃ મૂલ્યાંકન / સુધારાને કારણે હવાલા	૪૦.૮૩	-
<b>આખરની બાકી (એ)</b>	<b>૧,૫૮૨.૪૮</b>	<b>૧,૫૪૧.૬૫</b>
<b>સંચિત ક્ષીણતા</b>		
વર્ષની શરૂઆતની બાકી	૬૨૬.૨૫	૫૩૫.૫૫
ઉમેરો : વર્ષ દરમિયાન વધારો	૮૩.૬૧	૮૦.૭૦
<b>આખરની બાકી (બી)</b>	<b>૭૧૯.૮૬</b>	<b>૬૨૬.૨૫</b>
<b>ચોખ્ખું ધારણ કરેલ મૂલ્ય (એ-બી) (જુઓ નોંધ ૨.૦૧બી)</b>	<b>૮૬૨.૬૨</b>	<b>૯૧૫.૪૧</b>

(₹ લાખમાં)

## લીઝ જવાબદારીની ચાલુ/બિન-ચાલુમાં વિચ્છેદ સાથે હેરફેર

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
શરૂઆતની બાકી	૫૫.૧૮	૮૧.૨૮
પુનઃ મૂલ્યાંકન / સુધારાને કારણે હવાલા	૪૦.૮૩	-
ઉમેરો : વ્યાજ ખર્ચ	૬.૦૮	૬.૦૫
બાદ : ચૂકવણી	(૫૨.૬૨)	(૩૨.૧૪)
<b>આખરની બાકી</b>	<b>૪૯.૪૮</b>	<b>૫૫.૧૯</b>
<b>ચાલુ (જુઓ નોંધ ૨.૨૨એ)</b>	<b>૦.૭૭</b>	<b>૨૭.૦૧</b>
<b>બિન-ચાલુ (જુઓ નોંધ ૨.૧૮એ)</b>	<b>૪૮.૭૧</b>	<b>૨૮.૧૮</b>

(₹ લાખમાં)

## નફા અથવા નુકસાનમાં ગણતરીમાં લીધેલ રકમો

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
વ્યાજ ખર્ચ (જુઓ નોંધ ૨.૩૦)	૬.૦૮	૬.૦૫
વપરાશનો હક્ક ધરાવતી અસ્કયામતો ઉપર ઘસારો (જુઓ નોંધ ૨.૩૧)	૮૩.૬૧	૮૦.૭૦

(₹ લાખમાં)

વટાવ બાદ કર્યા વગર લીઝ જવાબદારીઓનું કરારગત પરિપક્વતા વિસ્તેષણ નીચે આપેલ છે:

### લીઝ જવાબદારીઓનું (વટાવબાદ કર્યા વગરનું) પાકવાનું વિસ્તેષણ

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
એક વર્ષથી ઓછી	૪.૬૭	૩૨.૧૪
એક થી બે વર્ષ	૫.૩૬	૩.૩૩
બે થી પાંચ વર્ષ	૧૬.૯૦	૯.૯૯
પાંચ વર્ષ થી વધુ	૫૬.૧૧	૩૩.૨૯

### કંપની લીઝ આપનાર તરીકે

કંપનીએ તેની લીઝ ઇન્ડ એએસ ૧૧૬ મુજબ હિસાબમાં લીધી હતી

### ૨.૩૭ સંભવિત જવાબદારીઓ

દેવા તરીકે નહિ સ્વીકારેલા કંપની સામેના દાવા માટે જોગવાઈ નહિ કરેલી સંભવિત જવાબદારીઓ

અ. નં.	વિગત	(₹ લાખમાં)	
		૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
૧	આવકવેરો	૨૩,૨૨૧.૬૮	૩૭,૫૫૪.૫૭
૨	વેચાણવેરો/વેટ	૪૨૫.૪૫	૪૧૯.૦૪
૩	આબકારી જકાત અને સર્વિસ વેરો	૧,૫૮૧.૭૧	૧,૬૦૧.૧૩
૪	કોન્ટ્રાક્ટરો, જમીન વળતર અને અન્યને લગતી	૮૪,૮૭૪.૯૯	૫૬,૬૫૪.૭૨
૫	રોયલ્ટી, સ્ટેમ્પ ડ્યુટી, પરિવર્તન વેરો, જમીન મહેસુલ, વિગેરે	૬,૨૭૫.૩૨	૬,૨૭૫.૩૨
૬	કર્મચારીઓને ઉત્તેજન	૧,૧૫૮.૮૪	૧,૧૫૮.૮૪
	<b>કુલ સંભવિત જવાબદારીઓ</b>	<b>૧,૧૭,૫૩૭.૯૯</b>	<b>૧,૦૩,૬૬૩.૬૨</b>

૨.૩૭.૦૧ કંપની ગુજરાત રાજ્યમાં લિગ્નાઈટની એકમાત્ર વેપારી વેચનાર છે. એપ્રિલ, ૨૦૦૮માં પાનાન્દ્રો ખાણ માંથી લિગ્નાઈટ ખલાસ થઈ ગયો હતો. તે અગાઉ પાનાન્દ્રો ખાણમાંથી ઉત્પાદન કંપનીની અને જીએસઈસીએલના ઊર્જા સંચય માટે તેમજ કચ્છ વિસ્તારના ગ્રાહકોની માંગ માટે અપૂરતું હતું.

ઊર્જા સંચયો ઉપરાંત, કંપનીએ માઈક્રો, નાના, મધ્યમ અને મોટા એન્ટરપ્રાઇસીસની બળતણની જરૂરિયાતો પણ સંતોષવાની હોય છે, માટે કચ્છ વિસ્તારમાં એટલે કે માતાનો મઢ અને ઉમરસર ખાણોમાંથી વિશાળ જાહેર હિતમાં નિર્દિષ્ટ કરાયેલ વાર્ષિક ઉત્પાદન ક્ષમતા કરતાં વધુ ઉત્પાદન કરવું અનિવાર્ય હતું જે માટે લિગ્નાઈટની વાર્ષિક ઉત્પાદન ક્ષમતા વધારવા માટે મંડળની સંમતિ મેળવવામાં આવી હતી અને રાજ્ય સરકારને પણ જાણ કરવામાં આવી હતી. આ માટેની જવાબદારી, જો કોઈ થાય તો, આ તબક્કે નિશ્ચિત થઈ શકે તેમ નથી. જરૂરી હવાલા નોંધ જો કોઈ થાય તો, આ બાબતના આખરી નિકાલ પછી પાડવામાં આવશે.

### ૨.૩૮ વચનબદ્ધતાઓ

વિગત	(₹ લાખમાં)	
	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
<b>એ મૂડી કામોની વચનબદ્ધતાઓ</b>		
મૂડી કામો અંગે બાકી રહેતા અને જોગવાઈ નહિ કરેલા કરારોની અંદાજિત રકમ	૭૪૬.૦૯	૬૭૬.૪૬

### બી અન્ય વચનબદ્ધતાઓ

કોલસા મંત્રાલય, ભારત સરકાર દ્વારા જાહેર કરાયેલ કોલસા અને લિગ્નાઈટ ભૂમિખંડોની હરાજીમાં કંપનીએ સી.એમ (એસપી) એક્ટ, ૨૦૧૫ના ૧૬માં તબક્કા અન એમએમડીઆર એક્ટ, ૧૯૫૭ના ૬૬ તબક્કા હેઠળની હરાજી દ્વારા ભાગ લીધો હતો. કંપનીની માર્ચ, ૨૦૨૩ના મહિનામાં ઓડિશા રાજ્યમાં આવેલી બુરાપહાર અને બૈતરાણી વેસ્ટ (west) નામની બંને કોલસાની ખાણો માટે પસંદગીના બોલી બોલનાર તરીકે જાહેર કરવામાં આવી હતી. ૨૯મી માર્ચ, ૨૦૨૩ના રોજ ભારત સરકારના કોલસા મંત્રાલય સાથે કરાર પર હસ્તાક્ષર કરવામાં આવ્યા છે અને કંપનીએ તેની જવાબદારીઓની પરિપૂર્તિ માટે ₹૧,૬૩,૬૯૩.૭૩ લાખની રકમની અટલ અને બિનશરતી બેંક ગેરંટી આપી છે. આ ઉપરાંત ઉપરોક્ત બે કોલસાની ખાણોના સંબંધમાં અપફ્રન્ટ ફી અને નિશ્ચિત (fixed) ફી તરીકે અનુક્રમે ₹૭૯,૯૨૫.૭૫ લાખ અને ₹૭,૧૭૯.૯૭ લાખ ચૂકવવા કંપની વચનબદ્ધ છે.

### ૨.૩૯ અહેવાલના સમયગાળા પછી બનતા બનાવો :

મંડળે શેર દીઠ ₹૧૧.૪૫ નું ડિવિડન્ડ સૂચિત કર્યું છે કે જે આગામી સામાન્ય સભામાં શેરહોલ્ડરોની મંજૂરીને આધીન છે.

૨.૪૦ વહીવટના મતે સ્થાવર મિલકત, ચંત્રો અને ઉપકરણો, સ્થાવર મિલકતોમાં રોકાણ, આભાસી અસ્કયામતો અને બિન-ચાલુ રોકાણો સિવાયની અસ્કયામતોનું મૂલ્ય, જો અન્યથા દર્શાવ્યું ન હોય તો, જો ધંધાના સામાન્ય પ્રવાહ પ્રમાણે રોકડમાં રૂપાંતર કરાય તો, તે ઓછામાં ઓછું જે રકમ દર્શાવી છે તેના જેટલુ થાય.

૨.૪૧ વેપારી ચૂકવણા, વેપારી લેણાં, ધિરાણો અને પેશગીઓ, ગ્રાહકો પાસેથી મળેલી પેશગીઓ, અન્ય બિન-ચાલુ કે ચાલુ જવાબદારીઓ, વિગેરે હિસાબોમાં સંમતિ અને સમાયોજનને, જો કોઈ હોય તો, આધીન છે.

૨.૪૨ સામયિક ધોરણે અને જ્યારે જરૂરી હોય ત્યારે કંપની તેની અસ્કયામતોની ધારણ કરેલી રકમની સમીક્ષા કરે છે. વર્ષ 2020-21 દરમિયાન કંપનીએ અક્કીમોટા થર્મલ પાવર સ્ટેશન (એટીપીએસ) માટે ₹૩૯,૬૫૯.૪૯ લાખનું નિર્ભળતા-નુકસાન ચોપડે લીધું હતું વર્ષ 2020-21માં પ્લાન્ટ લોડ ફેક્ટર (પીએલએફ) ૧૯.૮૭ % હતો, જેની સામે વર્ષ 2021-22 અને 2022-23માં અનુક્રમે માત્ર ૨૭ % અને ૩૮ % હતો તે ધ્યાનમાં રાખી એટીપીએસમાં સંભવિત નિર્ભળતા-નુકસાનને ઉલટાવવાની સમીક્ષાની વિચારણા ચાલુ વર્ષમાં કરવામાં આવી નથી. જોકે કંપની અને જીયુવીએનએલ વચ્ચે પાવર પરચેઈઝ એગ્રીમેન્ટ (પીપીએ), ગુજરાત ઇલેક્ટ્રિસિટી રેગ્યુલેટરી કમિશન (GERC)ની મંજૂરી હેઠળ છે. તેની નાણાકીય અસરોના અવલોકન પછી સંભવિત નિર્ભળતા-નુકસાનને ઉલટાવવા માટેની સમીક્ષાની વિચારણા કરવામાં આવશે.

### ૨.૪૩ વિભાગીકરણ (SEGMENT) માહિતી :

#### (એ) વિભાગીકરણ અને મુખ્ય પ્રવૃત્તિઓનું વર્ણન :

મુખ્ય કાર્યકારી નિર્ણય લેનાર સીઓડીએમ (CODM) સંસાધનોની ફાળવણી અને કામગીરીની આકારણીને લગતા નિર્ણયો લેવાના હેતુથી ધંધાકીય વિભાગોના કાર્યકારી પરિણામોનું અલગથી નિયંત્રણ કરે છે અને તે પ્રમાણે, કંપનીએ અહેવાલ માટે બે કાર્યકારી વિભાગો તારવ્યા છે, એટલે કે ખાણકામ અને ઊર્જા. સીઓડીએમને જે રીતે આંતરિક અહેવાલ પૂરો પાડવામાં આવે છે, તેની સાથે સુસંગત રીતે કાર્યકારી વિભાગોને તારવ્યા છે અને અહેવાલ આપવામાં આવે છે.

#### (બી) વિભાગની આવક અને ખર્ચા :

આવક અને ખર્ચા જે તે વિભાગની કાર્યશૈલી સાથેના સંબંધના આધારે તે વિભાગમાં ઓળખેલ છે. જે આવક અને ખર્ચા સમગ્ર સાહસને લાગુ પડે છે અને વાજબી ધોરણે કોઈ વિભાગમાં ફાળવી શકાય તેમ ન હોય તેને ‘અવિભાજ્ય’ તરીકે દર્શાવાય છે.

#### (સી) વિભાગની અસ્કયામતો અને જવાબદારીઓ:

વિભાજીત અસ્કયામતો અને વિભાજીત જવાબદારીઓ, જે તે વિભાગની અસ્કયામતો અને જવાબદારીઓ દર્શાવે છે. રોકાણો, કર સંબંધિત અસ્કયામતો અને અન્ય અસ્કયામતો અને જવાબદારીઓ જે વાજબી ધોરણે કોઈ વિભાગમાં ફાળવી શકાય તેમ ન હોય તેને ‘અવિભાજ્ય’ તરીકે દર્શાવાય છે.

#### (ડી) ગૌણ વિભાગીકરણ અહેવાલ :

કંપનીને આવકની ભૌગોલિક વહેંચણી નથી હોતી કારણ કે કંપનીની કામગીરી દેશની અંદર જ હાથ ધરવામાં આવે છે અને તેથી તેના ગ્રાહકોના ભૌગોલિક સ્થળોને આધારિત ગૌણ વિભાગીય અહેવાલ આપવાનું કંપનીને લાગુ પડતું નથી.

#### (ઈ) મુખ્ય ગ્રાહકો અંગેની માહિતી:

₹૩૪,૬૪૪.૮૫ લાખ (2021-22: ₹૨૭,૭૦૪.૪૬ લાખ)ની રકમની ઊર્જા વિભાગની આવક (કે જે કુલ વિભાગીય આવકના ૧૦% થી વધી જાય છે) એક જ ગ્રાહક પાસેથી મેળવવામાં આવે છે અને ₹૨૭,૦૬૯.૬૩ લાખ (2021-22: ₹૧૩,૪૦૬.૬૪ લાખ) (કરવેરા સહિત)ની રકમની ખાણકામ વિભાગની આવક (કે જે કુલ વિભાગીય આવકના ૧૦% થી વધી જાય છે) એક જ ગ્રાહક પાસેથી મેળવવામાં આવે છે.

#### (એફ) ઉત્પાદન અને સેવાઓ અંગેની માહિતી :

કંપનીના દરેક ઉત્પાદન માટે બહારના (external) ગ્રાહકો પાસેની આવક નીચે ‘વિભાજીત (segment) આવક’ માં દર્શાવી છે તે જ છે.

વિગત	૨૦૨૨-૨૩				૨૦૨૧-૨૨			
	ખાણકામ યોજનાઓ	ખાણકામ યોજનાઓ	અવિભાજ્ય	કુલ	ખાણકામ યોજનાઓ	ખાણકામ યોજનાઓ	અવિભાજ્ય	કુલ
<b>૧. આવકો</b>								
નહારની આવક	૩,૧૫,૪૮૯.૯૦	૩૪,૬૪૪.૮૫	-	૩,૫૦,૧૪૪.૭૫	૨,૪૫,૫૦૩.૪૮	૨૭,૭૦૪.૪૬	-	૨,૭૩,૨૦૭.૯૪
આંતર વિભાગીય આવક	૧૫,૫૫૩.૨૩	-	-	૧૫,૫૫૩.૨૩	૮,૮૮૪.૨૧	-	-	૮,૮૮૪.૨૧
<b>કુલ વિભાજીત આવક</b>	<b>૩,૩૧,૦૫૩.૧૩</b>	<b>૩૪,૬૪૪.૮૫</b>	<b>-</b>	<b>૩,૬૫,૬૯૭.૯૮</b>	<b>૨,૫૪,૩૮૭.૬૯</b>	<b>૨૭,૭૦૪.૪૬</b>	<b>-</b>	<b>૨,૮૨,૦૯૨.૧૫</b>
<b>૨. પરિણામો</b>								
વિભાજીત પરિણામો	૧,૪૧,૦૮૨.૨૦	(૧,૭૫૫.૧૮)	-	૧,૩૯,૩૨૭.૦૨	૬૬,૬૫૪.૧૨	૨,૧૨૬.૧૪	-	૬૮,૭૮૦.૨૬
અવિભાજ્ય કંપની ખર્ચ			(૧૨,૮૯૪.૫૩)	(૧૨,૮૯૪.૫૩)			(૬,૮૧૦.૩૦)	(૬,૮૧૦.૩૦)
વ્યાજ અને ડિવિડન્ડ આવક			૩૭,૪૯૮.૪૬	૩૭,૪૯૮.૪૬			૧૩,૬૩૭.૧૮	૧૩,૬૩૭.૧૮
અવિભાજ્ય અન્ય આવક			૧,૮૫૮.૦૭	૧,૮૫૮.૦૭			૨,૦૦૮.૯૧	૨,૦૦૮.૯૧
સંયુક્ત સાહસ અને સહયોગી સંસ્થાઓનો નફો/(ગુસ્સાનમાં) હિસ્સો, ઈક્વિટી પદ્ધતિ કરી હિસાબમાં લીધો (કરવેરા બાદ યોજ્જો)			૨૪૪.૦૯	૨૪૪.૦૯			૧૪૮.૨૦	૧૪૮.૨૦
કરવેરા			(૪૪,૪૬૯.૬૫)	(૪૪,૪૬૯.૬૫)			(૩૩,૧૭૪.૦૮)	(૩૩,૧૭૪.૦૮)
<b>યોજ્જો નફો</b>				<b>૧,૨૧,૫૭૩.૪૬</b>				<b>૪૪,૫૮૦.૧૭</b>
<b>૩. અન્ય માહિતી</b>								
વિભાજીત અસ્કયામતો*	૧,૫૫,૭૪૯.૧૯	૯૨,૩૧૨.૩૪	૪,૪૪,૦૪૦.૯૩	૬,૯૨,૧૦૨.૪૫	૧,૪૮,૭૪૮.૪૨	૯૬,૩૭૪.૪૦	૩,૪૩,૦૯૨.૨૫	૫,૮૮,૨૧૫.૦૭
વિભાજીત જવાબદારીઓ*	૮૩,૧૧૫.૧૭	૫,૫૫૫.૦૦	૨૩,૬૦૪.૧૭	૧,૧૨,૨૭૪.૩૪	૮૪,૧૩૫.૯૨	૫,૮૯૮.૬૦	૧૬,૦૨૧.૫૨	૧,૦૬,૦૫૬.૦૪
મૂડી ખર્ચ	૧,૦૪૨.૭૩	૬૬૨.૮૩	૬૩૯.૨૭	૨,૩૪૪.૮૩	૧,૮૩૭.૩૩	૪૫૪.૮૧	૭૦.૯૯	૨,૩૬૩.૧૩
ઘસારો અને ક્ષીણતા ખર્ચ	૨,૧૩૮.૫૫	૫,૬૪૬.૮૩	૩૩૧.૦૬	૮,૧૧૬.૪૪	૩,૮૨૯.૩૭	૫,૬૧૬.૬૨	૩૫૨.૩૧	૯,૭૯૮.૩૦
ઘસારો અને ક્ષીણતા ખર્ચ સિવાયના બિન-રોકડ ખર્ચ	૩,૬૭૩.૪૮	-	-	૩,૬૭૩.૪૮	૪,૬૧૫.૯૮	-	-	૪,૬૧૫.૯૮

\*વિભાજીત અસ્કયામતો અને જવાબદારીઓની નાણાકીય પત્રકોમાં જે રીતે માપણી થઈ છે તે રીતે થઈ છે. તેમની ફાળવણી વિભાગની કામગીરીના આધારે કરી છે.  
 ૧.વિભાજીત અસ્કયામતો અને જવાબદારીઓ મેળવણીને આધિન છે.  
 ૨.ખાણકામ યોજનાઓની વિભાજીત આવકમાં પાવર યોજના માટે સ્વ-વપરાશમાં વપરાયેલા લિગ્નાઈટ/ ચૂનાના ₹૧૫,૫૫૩.૨૩ લાખ (૨૦૨૧-૨૨: ₹૮,૮૮૪.૨૧ લાખ)ની રકમનો સમાવેશ થાય છે.



## ૨.૪૪ સંબંધિત પાર્ટીના પ્રકટીકરણ

ભારતીય હિસાબી ધોરણો-૨૪ મુજબ “સંબંધિત પાર્ટીના પ્રકટીકરણની” અહેવાલ હેઠળના સમયગાળાની વિગતો નીચે મુજબ છે:

### ૨.૪૪.૦૧ સંબંધિત પાર્ટીઓની યાદી

વિગત	સંબંધનો પ્રકાર
<b>(એ) સહયોગી સંસ્થાઓ, સંયુક્ત સાહસો, ૧૦૦% નિયંત્રિત એકમ અને સરકાર સંબંધિત એકમો</b>	
ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિમિટેડ	સહયોગી સંસ્થા
ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડ	સહયોગી સંસ્થા
એક્યુ કેમિકલ્સ પ્રાઇવેટ લિમિટેડ	સહયોગી સંસ્થા
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સેલન્સ	સંયુક્ત સાહસ
સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રાઇવેટ લિમિટેડ	સંયુક્ત સાહસ
નેની કોલ કંપની લિમિટેડ	સંયુક્ત સાહસ
ગુજરાત મિનરલ રિસર્ચ એન્ડ ઇન્ડસ્ટ્રીયલ કન્સલ્ટન્સી સોસાયટી	૧૦૦% નિયંત્રિત એકમ
જીએમડીસી સાયન્સ એન્ડ રિસર્ચ સેન્ટર	૧૦૦% નિયંત્રિત એકમ
જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટ	૧૦૦% નિયંત્રિત એકમ
ગુજરાત સ્ટેટ ઇલેક્ટ્રિસિટી કોર્પોરેશન લિ.	સરકાર સંબંધિત એકમો
ગુજરાત ઊર્જા વિકાસ નિગમ લિ.	સરકાર સંબંધિત એકમો
ગુજરાત ઔદ્યોગિક વિકાસ નિગમ	સરકાર સંબંધિત એકમો
ગુજરાત સ્ટેટ ફાઇનાન્સિયલ સર્વિસિસ લિ.	સરકાર સંબંધિત એકમો
<b>(બી) યાવીરૂપ વહીવટી અધિકારીઓ (કેએમપી)</b>	
શ્રી રાજીવ કુમાર ગુપ્તા, આઈ.એ.એસ. (નિવૃત્ત) (૮મી જુન, ૨૦૨૨ સુધી)	અધ્યક્ષ
શ્રી રાજ કુમાર, આઈ.એ.એસ. (૮મી જુલાઈ, ૨૦૨૨ થી ૮મી ફેબ્રુઆરી, ૨૦૨૩ સુધી)	અધ્યક્ષ
શ્રી કમલ દયાણી, આઈ.એ.એસ. (૮મી ફેબ્રુઆરી, ૨૦૨૩ થી ૩૧મી માર્ચ, ૨૦૨૩ સુધી)	અધ્યક્ષ
શ્રી રૂપવંત સિંઘ, આઈ.એ.એસ.	વહીવટી નિયામક
શ્રી મિલિન્ટ તોરવણે, આઈ.એ.એસ. ( ૧૪મી ફેબ્રુઆરી, ૨૦૨૩ સુધી)	નિયામક
શ્રીમતી મોના ખંધાર, આઈ.એ.એસ. (૧૪મી ફેબ્રુઆરી, ૨૦૨૩ થી)	નિયામક
શ્રીમતી સોનલ મિશ્રા, આઈ.એ.એસ.	નિયામક
શ્રીમતી ગૌરી કુમાર, આઈ.એ.એસ. (નિવૃત્ત)	સ્વતંત્ર નિયામક
શ્રી નીતિન સી. શુક્લ	સ્વતંત્ર નિયામક
શ્રી એસ.બી ડાંગાચય	સ્વતંત્ર નિયામક
પ્રોફેસર શૈલેષ ગાંધી	સ્વતંત્ર નિયામક
શ્રી એલ. કુલશ્રેષ્ઠ	મુખ્ય જનરલ મેનેજર મુખ્ય નાણાકીય અધિકારી
શ્રી જોએલ ઈવાન્સ	કંપની સચિવ

## 2.44.02 Transactions with related parties (Other than KMP):

(₹ લાખમાં)

વિગત	સહયોગી સંસ્થાઓ		સંયુક્ત સાહસો		૧૦૦% નિયંત્રિત એકમો/ સરકાર સંબંધિત સંસ્થાઓ/ ચાવીરૂપ વહીવટી અધિકારીએ		કુલ	
	૨૦૨૨-૨૩	૨૦૨૧-૨૨	૨૦૨૨-૨૩	૨૦૨૧-૨૨	૨૦૨૨-૨૩	૨૦૨૧-૨૨	૨૦૨૨-૨૩	૨૦૨૧-૨૨
વસ્તુઓ/સેવાઓનું વેચાણ	૩,૪૯૦.૪૩	૨,૯૮૪.૬૭	૦.૦૧	૦.૦૧	૬૨,૭૦૫.૧૬	૪૧,૩૬૪.૮૪	૬૬,૧૯૫.૬૦	૪૪,૩૪૯.૫૨
વસ્તુઓ/સેવાઓની ખરીદી	-	-	-	-	-	૩.૧૬	-	૩.૧૬
જીઓજી ઢ્ઠરા ક્ષેત્ર ભંડોળમાંથી જીડીને ચૂકવણું	-	-	૧,૬૨૪.૭૪	૬૪૨.૬૩	-	-	૧,૬૨૪.૭૪	૬૪૨.૬૩
જીએસએફએસ પાસેથી જીડીને ચૂકવવાપાત્ર વ્યાજ	-	-	૪૦.૬૦	૨૧.૧૦	-	-	૪૦.૬૦	૨૧.૧૦
એક્સોના વતી ક્ષેત્ર ચૂકવણા	-	-	-	-	૩૪.૬૫	૯૯.૭૨	૩૪.૬૫	૯૯.૭૨
જીએસએફએસ પાસે મુક્ત ભંડોળ	-	-	-	-	૧,૭૫,૮૧૫.૦૩	૧,૭૭,૦૨૧.૪૬	૧,૭૫,૮૧૫.૦૩	૧,૭૭,૦૨૧.૪૬
જીએસએફએસ પાસેથી ઉપાકેલ ભંડોળ	-	-	-	-	૯૯,૮૮૩.૫૫	૧,૦૬,૮૮૪.૨૧	૯૯,૮૮૩.૫૫	૧,૦૬,૮૮૪.૨૧
વ્યાજની આવક/ અન્ય આવક	૬૨.૧૭	૨૩.૧૪	-	-	૧૩,૫૧૨.૬૫	૮,૭૭૨.૫૩	૧૩,૫૭૪.૮૨	૮,૭૯૫.૬૭
સરકારી સમૂહને નાણાકીય ફાળો	-	-	-	-	૨૦૪.૦૦	૨૦૪.૦૦	૨૦૪.૦૦	૨૦૪.૦૦
પ્રોવિડન્ટ ફંડ ટ્રસ્ટને ફાળો	-	-	-	-	૧,૮૫૩.૨૧	૧,૭૮૭.૧૫	૧,૮૫૩.૨૧	૧,૭૮૭.૧૫
જીએમડીસી ગ્રામ્ય વિકાસ ટ્રસ્ટને આપેલ ફાળો	-	-	-	-	૧,૨૦૦.૦૦	૭૮૫.૦૦	૧,૨૦૦.૦૦	૭૮૫.૦૦
વસ્તુઓ/સેવાઓના વેચાણ/ખરીદીમાંથી ઉભી થતી બાકી રહેતી રકમો								
વર્ષ આખરે હિસાબી ચૂકવણા	૪૫.૯૮	૨૭.૨૧	૮૬૧.૧૬	૧,૨૮૯.૦૯	-	-	-	-
વર્ષ આખરે હિસાબી લેણાં	૧,૦૭૬.૯૫	૧,૨૭૪.૦૭	૧,૬૪૧.૬૬	૧,૬૪૧.૬૬	૨,૮૧,૦૩૪.૪૪	૨,૦૭,૦૩૯.૦૯	-	-

નોંધ: ઉપરોક્ત વ્યવહારો જ્યાં લાગુ પડતા હોય ત્યાં બધા કરવેરા સહિત છે.

## ૨.૪૪.૦૩ શરતો અને બોલીઓ

ડિવિડન્ડને લગતા વ્યવહારોની શરતો અને બોલીઓ અન્ય શેરહોલ્ડરોને લાગુ પડતી હતી તેવી જ હતી. ઉપર દર્શાવેલ સંબંધિત પાર્ટીઓને વસ્તુઓ પરસ્પર સંમત શરતો પર વેચી છે. મોટાભાગની બાકી રકમો તારણ વગરની છે.

કંપનીએ સરકારની માલિકી ધરાવતા જાહેર સાહસો પૈકી એક સાથે પવનચક્કી ઊર્જા ફાર્મ, સૌર ઊર્જા અને થર્મલ પાવર પ્લાન્ટમાંથી પેદા થતી ઊર્જા વેચવા માટે ૨૫ થી ૩૦ વર્ષના સમયગાળા માટે ઊર્જા ખરીદી કરાર કર્યા છે.

## ૨.૪૪.૦૪ ચાવીરૂપ વહીવટી અધિકારીઓને વળતર

(₹ લાખમાં)

વિગત	૨૦૨૨-૨૩	૨૦૨૧-૨૨
ટૂંકા-ગાળાના કર્મચારી લાભો	૬૪.૮૬	૬૭.૪૯
રોજગાર પછીના લાભો	૯.૧૬	૬.૭૪
લાંબા-ગાળાના કર્મચારી લાભો	૦.૫૨	૩.૬૧
નિવૃત્તિ લાભો	-	-
કર્મચારીને શેર- આધારિત ચૂકવણા	-	-
નિયામકોને સીટીંગ ફી	૨.૨૫	૨.૧૦
કુલ વળતર	૭૬.૭૯	૭૯.૯૪

- નોંધ: ૧. ઉપરોક્ત વળતર નિયામકો, મુખ્ય જનરલ મેનેજર અને મુખ્ય નાણાકીય અધિકારી અને કંપની સચિવને ચાવીરૂપ વહીવટી અધિકારીઓ તરીકે ચૂકવેલ છે
૨. ગઈ સાલ નાણાકીય પત્રકોમાં દર્શાવેલ રોજગાર પછીના લાભો અને લાંબા ગાળાના કર્મચારી લાભો, જે તે નાણાકીય વર્ષોને બદલે નાણાકીય વર્ષ ૨૦૨૧-૨૨ સુધીના સંચિત હતા તેથી તે નાણાકીય વર્ષ ૨૦૨૨-૨૩ના આંકડાઓ સાથે સરખાવી શકાય તે માટે વર્ષ દરમિયાન સુધારવામાં આવ્યા છે.
૩. નિયામકોની સીટીંગ ફીમાં, જ્યાં લાગુ પડતા હોય ત્યાં, કરવેરાનો સમાવેશ થાય છે. વધુમાં, સરકાર દ્વારા નિયુક્ત નિયામકોના સંદર્ભની સીટીંગ ફી સીધી સરકારી તિજોરીમાં જમા કરવામાં આવી છે.

## ૨.૪૪.૦૫ સરકાર સંબંધિત એકમો સાથે અન્ય વ્યવહારો

ઉપરોક્ત વ્યવહારો ઉપરાંત, કંપનીએ ધંધાના સામાન્ય પ્રવાહ પ્રમાણે સરકાર સંબંધિત એકમો સાથે અન્ય વ્યવહારો કર્યા છે. આ બધા વ્યવહારો આર્મ્સ લેન્થ (arm's length) ભાવે કરારજન્ય સંમત શરતોના આધારે કર્યા છે.

૨.૪૪.૦૬ વધુમાં, કંપનીએ વિવિધ લાંબા ગાળાની વસ્તુઓ પૂરી પાડવાના અને ઊર્જા ખરીદીના કરારો સંબંધિત પક્ષકારો (સરકારી સંબંધિત એકમો સહિત) સાથે કર્યા છે, જેમાં વસ્તુઓ/સેવાઓ કરારજન્ય સંમત શરતોના આધારે નક્કી કરેલ ભાવે પૂરી પાડેલ છે. કેટલાક કરારો જરૂરી મંજૂરીઓ મળવાની બાકી હોવાથી આખરીકરણ થવાની પ્રક્રિયામાં છે.

## ૨.૪૫ નાણાકીય સાધનો, વાજબી મૂલ્ય અને જોખમોની માપણી

એ. શ્રેણી પ્રમાણે નાણાકીય સાધનો અને તેમનું વાજબી મૂલ્ય

(₹ લાખમાં)

૩૧મી માર્ચ, 2023ના રોજ	ધારણ કરેલ રકમ				વાજબી મૂલ્ય <sup>#</sup>			
	FVTPL	FVTOCI	લખી વાળેલ પડતર	કુલ	સ્તર-૧ સક્રિય બજારમાં ક્વોટેડ ભાવ	સ્તર-૨ નોંધપાત્ર અવલોકન થઈ શકે તેવી માહિતી	સ્તર-૩ નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી	કુલ
<b>નાણાકીય અસ્કયામતો</b>								
રેકાઇવો								
- ઇક્વિટી શેર-અનક્વોટેડ	-	૧૬,૧૫૦.૩૬	-	૧૬,૧૫૦.૩૬	-	-	૧૬,૧૫૦.૩૬	૧૬,૧૫૦.૩૬
- ઇક્વિટી શેર-ક્વોટેડ	-	૩૦,૮૭૫.૮૧	-	૩૦,૮૭૫.૮૧	૩૦,૮૭૫.૮૧	-	-	૩૦,૮૭૫.૮૧
ધિરાણો								
- બિન ચાલુ	-	-	૫૭૩.૯૯	૫૭૩.૯૯	-	-	-	-
- ચાલુ	-	-	૨૯૯.૫૮	૨૯૯.૫૮	-	-	-	-
વેપારી લેણાં	-	-	૧૮,૮૯૭.૯૮	૧૮,૮૯૭.૯૮	-	-	-	-
રોકડ અને રોકડ સમકક્ષ	-	-	૫,૧૦૭.૪૪	૫,૧૦૭.૪૪	-	-	-	-
અન્ય બેંક સિલક	-	-	૪,૭૦૦.૪૨	૪,૭૦૦.૪૨	-	-	-	-
અન્ય નાણાકીય અસ્કયામતો								
- બિન ચાલુ	-	-	૨,૨૪,૪૨૬.૮૩	૨,૨૪,૪૨૬.૮૩	-	-	-	-
- ચાલુ	-	-	૧,૪૧,૬૧૧.૩૦	૧,૪૧,૬૧૧.૩૦	-	-	-	-
<b>કુલ નાણાકીય અસ્કયામતો</b>	-	<b>૪૭,૦૨૬.૧૭</b>	<b>૩,૯૫,૬૧૭.૫૪</b>	<b>૪,૪૨,૬૪૩.૭૧</b>	<b>૩૦,૮૭૫.૮૧</b>	-	<b>૧૬,૧૫૦.૩૬</b>	<b>૪૭,૦૨૬.૧૭</b>
<b>નાણાકીય જવાબદારીઓ</b>								
લીઝ જવાબદારીઓ								
- બિન ચાલુ	-	-	૪૮.૭૧	૪૮.૭૧	-	-	-	-
- ચાલુ	-	-	૦.૭૭	૦.૭૭	-	-	-	-
અન્ય નાણાકીય જવાબદારીઓ								
- બિન ચાલુ	-	-	૨૯૬.૩૬	૨૯૬.૩૬	-	-	-	-
- ચાલુ	-	-	૧૬,૫૪૩.૩૫	૧૬,૫૪૩.૩૫	-	-	-	-
વેપારી ચૂકવણા	-	-	૨૦,૩૩૧.૭૬	૨૦,૩૩૧.૭૬	-	-	-	-
<b>કુલ નાણાકીય જવાબદારીઓ</b>	-	-	<b>૩૭,૨૨૦.૯૫</b>	<b>૩૭,૨૨૦.૯૫</b>	-	-	-	-

# નાણાકીય અસ્કયામતો અને જવાબદારીઓનું વાજબી મૂલ્ય લખી વાળેલી પડતરે, લખી વાળેલ પડતર કરતાં નોંધપાત્ર રીતે જુદું નથી.

(₹ લાખમાં)

૩૧મી માર્ચ, 2022ના રોજ	ધારણ કરેલ રકમ				વાજબી મૂલ્ય <sup>#</sup>			
	FVTPL	FVTOCI	લખી વાળેલ પડતર	કુલ	સ્તર-૧ સક્રિય બજારમાં ક્વોટેડ ભાવ	સ્તર-૨ નોંધપાત્ર અવલોકન થઈ શકે તેવી માહિતી	સ્તર-૩ નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી	કુલ
<b>નાણાકીય અસ્કયામતો</b>								
રેકાઇવો								
- ઇક્વિટી શેર-અનક્વોટેડ	-	૧૨,૨૨૬.૫૦	-	૧૨,૨૨૬.૫૦	-	-	૧૨,૨૨૬.૫૦	૧૨,૨૨૬.૫૦
- ઇક્વિટી શેર-ક્વોટેડ	-	૪૫,૫૮૭.૯૨	-	૪૫,૫૮૭.૯૨	૪૫,૫૮૭.૯૨	-	-	૪૫,૫૮૭.૯૨
ધિરાણો								
- બિન ચાલુ	-	-	૬૩૭.૭૮	૬૩૭.૭૮	-	-	-	-
- ચાલુ	-	-	૩૦૨.૯૫	૩૦૨.૯૫	-	-	-	-
વેપારી લેણાં	-	-	૨૦,૪૯૧.૯૭	૨૦,૪૯૧.૯૭	-	-	-	-
રોકડ અને રોકડ સમકક્ષ	-	-	૪,૨૬૩.૭૦	૪,૨૬૩.૭૦	-	-	-	-
અન્ય બેંક સિલક	-	-	૪,૭૧૩.૯૦	૪,૭૧૩.૯૦	-	-	-	-
અન્ય નાણાકીય અસ્કયામતો								
- બિન ચાલુ	-	-	૧,૫૮,૧૫૬.૫૦	૧,૫૮,૧૫૬.૫૦	-	-	-	-
- ચાલુ	-	-	૧,૧૩,૩૯૮.૦૨	૧,૧૩,૩૯૮.૦૨	-	-	-	-
<b>કુલ નાણાકીય અસ્કયામતો</b>	-	<b>૫૭,૮૧૪.૪૨</b>	<b>૩,૦૨,૯૬૪.૮૨</b>	<b>૩,૬૦,૭૭૯.૨૪</b>	<b>૪૫,૫૮૭.૯૨</b>	-	<b>૧૨,૨૨૬.૫૦</b>	<b>૫૭,૮૧૪.૪૨</b>
<b>નાણાકીય જવાબદારીઓ</b>								
લીઝ જવાબદારીઓ								
- બિન ચાલુ	-	-	૨૭.૦૧	૨૭.૦૧	-	-	-	-
- ચાલુ	-	-	૨૮.૧૮	૨૮.૧૮	-	-	-	-
અન્ય નાણાકીય જવાબદારીઓ								
- બિન ચાલુ	-	-	૨૧૧.૧૨	૨૧૧.૧૨	-	-	-	-
- ચાલુ	-	-	૧૫,૬૪૨.૩૫	૧૫,૬૪૨.૩૫	-	-	-	-
વેપારી ચૂકવણા	-	-	૨૦,૮૯૪.૫૬	૨૦,૮૯૪.૫૬	-	-	-	-
<b>કુલ નાણાકીય જવાબદારીઓ</b>	-	-	<b>૩૬,૮૦૩.૨૨</b>	<b>૩૬,૮૦૩.૨૨</b>	-	-	-	-

# નાણાકીય અસ્કયામતો અને જવાબદારીઓનું વાજબી મૂલ્ય લખી વાળેલી પડતરે, લખી વાળેલ પડતર કરતાં નોંધપાત્ર રીતે જુદું નથી.

તદનુસાર, વ્યાજબી મૂલ્ય અલગથી દર્શાવવામાં આવ્યું નથી

- સ્તર-૧ની માહિતી** (સીધી અવલોકન થઈ શકે તેવી) જેમાં એકસરખી (identical) અસ્કયામતો માટે સક્રિય બજારોમાં ક્વોટેડ ભાવોનો સમાવેશ થાય છે, જેવા કે ઈક્વિટી જામીનગીરીના જામીનગીરી એક્સચેન્જ ઉપર ક્વોટ થતા ભાવ.
- સ્તર-૨ની માહિતી** (આડકતરી રીતે અવલોકન થઈ શકે તેવી) જેમાં સમાન (similar) અસ્કયામતો માટે સક્રિય બજારમાં સમાન અસ્કયામતોના ક્વોટેડ ભાવ, સમાન ધંધાઓમાં સમાવેશ થયેલ અવલોકિત વ્યવહારોના ભાવોમાંથી તારવેલ મૂલ્યાંકન બહુવિધ (multiple) વિગેરે.
- સ્તર-૩ની માહિતી** (અવલોકન ન થઈ શકે તેવી) જેમાં વાજબી મૂલ્ય સુધી પહોંચવા વહીવટના પોતાના અનુમાનોનો સમાવેશ થાય છે, જેવા કે ધંધાનું મૂલ્ય કાઢવા આયોજિત રોકડ પ્રવાહ વિગેરે.

અસ્કયામત અથવા જવાબદારીના વાજબી મૂલ્યની માપણી કરવી હોય ત્યારે, કંપની શક્ય હોય ત્યાં સુધી અવલોકન થઈ શકે તેવી બજારની માહિતી (data) નો ઉપયોગ કરે છે. જો અસ્કયામત અથવા જવાબદારીનું વાજબી મૂલ્ય માપવા માટેની ઉપયોગમાં લીધેલી માહિતી, વાજબી મૂલ્યની શ્રેણીના જુદા જુદા સ્તરમાં પડતી હોય તો વાજબી મૂલ્યના માપને સંપૂર્ણપણે તે સ્તરના વર્ગમાં મૂકવામાં આવે છે કે જે સંપૂર્ણ માપણીમાં નોંધપાત્ર રીતે નિમ્નતમ સ્તરની માહિતી હોય.

ઈક્વિટી સાધનો ઉપરની કંપનીની હિસાબી નીતિ મુજબ, ઈન્ડ એએસ ૧૦૮ના કાર્યક્ષેત્રમાં આવતા સઘળા ઈક્વિટી રોકાણો વાજબી મૂલ્યે માપવામાં આવે છે. જે ઈક્વિટી સાધનો વેપાર માટે ધારણ કરવામાં આવે છે તે નફા અથવા નુકસાન દ્વારા (FVTPL) વાજબી મૂલ્યે વર્ગીકૃત કરવામાં આવે છે. અન્ય બધા ઈક્વિટી સાધનો માટે કંપની પાસે પ્રારંભિક માન્યતા (recognition) વખતે સાધનવાર વાજબી મૂલ્યના ફેરફારો નફા અથવા નુકસાન દ્વારા કરવાને બદલે અન્ય સમાવેશક આવક દ્વારા અફર પસંદગી કરવાનો વિકલ્પ હોય છે. વાજબી મૂલ્યના ફેરફારો અન્ય સમાવેશક આવક (FVTOCI) દ્વારા દર્શાવવાનો વિકલ્પ માત્ર પ્રારંભિક માન્યતા સમયે જ ઉપલબ્ધ હોય છે. આ પ્રમાણે કંપનીએ તેના ઈક્વિટી સાધનો FVTOCI દ્વારા માપવાનું નક્કી કર્યું છે.

## બી.વાજબી મૂલ્યોની માપણી:

### ૧) મૂલ્યાંકન ટેકનિકો અને નોંધપાત્ર રીતે અવલોકન ન થઈ શકે તેવી માહિતી :

કોઠા સ્તર- ૩ના વાજબી મૂલ્યો માટે વપરાતી તેમજ નોંધપાત્ર રીતે અવલોકન ન થઈ શકે તેવી માહિતી માટે વપરાતી મૂલ્યાંકન ટેકનિકો નીચે મુજબ છે.

### વાજબી મૂલ્યથી માપવામાં આવતા નાણાકીય સાધનો

#### અનક્વોટેડ ઈક્વિટી શેરમાં : (FVTOCI)

#### ગુજરાત સ્ટેટ પેટ્રોલિયમ કોર્પોરેશન લિમિટેડ

**૧. બજાર અભિગમ :** આ અભિગમમાં જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેના બજારના વ્યવહારોમાંથી અથવા સરખામણી થઈ શકે એવી કંપનીના વ્યવહારોમાંથી પેદા થયેલી માહિતીનો ઉપયોગ કરવામાં આવે છે. આ અભિગમ હેઠળ મૂલ્યાંકન નક્કી કરવા માટે નીચેની બજારની કડીરૂપ માહિતીનો ઉપયોગ કરવામાં આવે છે.

– જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેના બજારભાવ

– જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેના ભૂતકાળના વ્યવહારનું મૂલ્ય

– સરખામણી થઈ શકે તેવી લિસ્ટેડ કંપનીઓના વેપારી બહુવિધ (trading multiples) જેવા કે ભાવ અને કમાણીનો ગુણોત્તર, સાહસના મૂલ્ય અને વ્યાજ, કરવેરા, ઘસારો અને ક્ષીણતા પહેલાની કમાણીનો ગુણોત્તર, સાહસના મૂલ્ય અને વેચાણનો ગુણોત્તર, વિગેરે.

– સરખામણી થઈ શકે તેવી કંપનીઓના રોકાણ માટેના વ્યવહારોના બહુવિધ / એકીકરણ અને સંપાદનના વ્યવહાર.

બજાર અભિગમ આધારિત મેળવેલ મૂલ્યાંકન, સક્રિય બજારમાં કંપનીનું ચાલુ મૂલ્ય કેટલું દેખાય છે તે પ્રતિબિંબિત કરે છે. તેમ છતાં, ભૂતકાળ/વર્તમાનના વ્યવહારો અથવા સરખામણી થઈ શકે એવી કંપનીઓ/ધંધાઓના વેપારી મૂલ્યો આધારિત બજારના બહુવિધનો ઉપયોગ કરી મૂલ્યાંકન કર્યું હોવાથી તે ધંધામાં કેટલો રોકડ પ્રવાહ પેદા થશે તેના ભવિષ્યના વલણમાં થનારા શક્ય ફેરફારો પ્રતિબિંબિત ન પણ કરે.

**૨. આવકનો અભિગમ :** આવકનો અભિગમ ભવિષ્યના રોકડ પ્રવાહનું વર્તમાન મૂલ્ય પ્રતિબિંબિત કરે છે. આ અભિગમ હેઠળ, ધંધાનું મૂલ્યાંકન કરવા વટાવગત (discounted) રોકડ પ્રવાહ (DCF) કાર્યપદ્ધતિનો ઉપયોગ કરવામાં આવે છે. આ કાર્યપદ્ધતિ એવી ભૂમિકા (premise) ઉપર કામ કરે છે કે ધંધાનું મૂલ્ય ભવિષ્યની રોકડ આવકજાવકના પ્રવાહોના સ્વરૂપે બંધબેસતા વટાવના દર દ્વારા વર્તમાન સમય સુધીના વટાવે માપી શકાય છે. આ પદ્ધતિ, એકમ કાર્યરત રહેશે એવા અનુમાનથી વર્તમાન મૂલ્ય નક્કી કરવા માટે ઉપયોગમાં લેવાય છે. DCF ટેકનિક નાણાંનું સામાયિક મૂલ્ય ગણતરીમાં લે છે.

પેઢીનું મૂલ્ય, પેઢીની મુક્ત રોકડ આવકજાવક (FCFF) અંદાજિત કરી અને તેની મૂડીની પડતરની પ્રમાણભાર સરેરાશથી (WACC) વટાવે ગણી, ગણવામાં આવે છે. FCFF અગાઉથી અનુમાન કરી પેઢી પાસે ઉપલબ્ધ થનારી મુક્ત રોકડ આવકજાવક, અંદાજવામાં આવે છે. (જે કંપનીની ભવિષ્યની સંભવિત કમાણીના આધારે તારવવામાં આવે છે.)

**૩. પડતર અભિગમ:** પડતર અભિગમમાં ધંધાની વાસ્તવિક અસ્કયામતો બદલવાની પડતર અનિવાર્યપણે અંદાજવામાં આવે છે. બદલવાની પડતર જે કંપનીનું મૂલ્યાંકન કરવાનું હોય તેની વિવિધ અસ્કયામતોનું બજાર મૂલ્ય અથવા તેના જેવી જ માળખાકીય સુવિધાઓ ઊભી કરવા માટેનો ખર્ચ ધ્યાનમાં લે છે.

**નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી (inputs) :** લિસ્ટેડ એકમો (Entities)ના અસમાયોજિત (unadjusted) ક્વોટેડ ભાવને ઉચ્ચતમ અગ્રીમતા અને આવક અભિગમમાં ઉપયોગમાં લીધેલી ભવિષ્યની રોકડ આવકજાવક જેવી બજાર સાથે નહિ સંકળાયેલી બાબતોને નિમ્નતમ અગ્રીમતા આપવામાં આવે છે.

**નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતી અને વાજબી મૂલ્યની માપણીનો આંતર-સંબંધ :** જો વાજબી મૂલ્ય નક્કી કરવામાં ઉપયોગમાં લેવાયેલી નોંધપાત્ર અવલોકન ન થઈ શકે તેવી માહિતીમાં જો ફેરફાર થયો હોય તો અંદાજિત વાજબી મૂલ્ય વધશે (ઘટશે).

કંપનીની અસ્કયામતો અને રોકાણની વિવિધતા સાથે જ અલગ જોખમ/વળતરવાળી રેખાકૃતિઓ (Profiles)ને ધ્યાનમાં રાખી ઘટકો (Parts) અભિગમનો સરવાળો મૂલ્યાંકન માટે અપનાવવામાં આવ્યો છે. આ પદ્ધતિમાં દરેક વિશિષ્ટ ધંધા/અસ્કયામત/રોકાણનું મૂલ્ય જુદું જુદું કરવામાં આવ્યું છે અને કંપની માટે કુલ મૂલ્યનો અંદાજ, ધંધા/અસ્કયામતો/રોકાણોના સરવાળા તરીકે રજૂ કર્યો છે.

**ગુજરાત ગાર્ડીયન લિમિટેડ :**

વાજબી મૂલ્ય, સાહસના મૂલ્ય અને વ્યાજ, ઘસારો અને ક્ષીણતા અને કર પહેલાની કમાણી (EBIDTA)ના ગુણોત્તરને ઉદ્યોગની સરેરાશ સાથે સમાયોજિત (Adjust) કરી નક્કી કર્યું છે. ઉદ્યોગની સરેરાશ સરખી (Peer) કંપનીઓનો ઉપયોગ કરી ગણવામાં આવી છે. વધુમાં ગુજરાત ગાર્ડીયન લિમિટેડના અદ્યતન મૂલ્યાંકનના અભાવે, વાજબી મૂલ્ય 31મી ડિસેમ્બર, 2022ના મૂલ્યાંકન અહેવાલને આધારે નિશ્ચિત કરવામાં આવ્યું છે. એક વાર અદ્યતન અહેવાલ ઉપલબ્ધ થયે હવે પછીના સમયગાળાઓમાં ઉચિત ફેરફારો કરવામાં આવશે.

**ગુજરાત ઈન્ડસ્ટ્રીયલ એન્ડ ટેકનીકલ કન્સલ્ટન્સી ઓર્ગેનાઇઝેશન લિમિટેડ (જીટકો) અને ગુજરાત ઈન્ફોર્મેટીક્સ લિમિટેડ :**

પૂરતી માહિતીના અભાવે, વાજબી મૂલ્ય માટે કંપનીએ દરેક અહેવાલની તારીખના રોજના નાણાકીય પત્રકોમાં પ્રતિબિંબિત ચોખ્ખા મૂલ્યનો ઉપયોગ કરી નક્કી કર્યું છે. વહીવટના દષ્ટિકોણમાં આ રીતે નક્કી કરેલું મૂલ્ય વાજબી મૂલ્યો પ્રતિબિંબિત કરે છે.

વધુમાં, જીટકો અને ગુજરાત ઈન્ફોર્મેટીક્સ લિમિટેડના ઓડિટ થયેલા નાણાકીય પત્રકોના અભાવે અનુક્રમે 31મી માર્ચ, 2023 અને 31મી માર્ચ, 2022ના ઓડિટ થયા વગરના નાણાકીય પત્રકોના આધારે વાજબી મૂલ્ય નક્કી કરવામાં આવ્યું છે. એકવાર ઓડિટેડ નાણાકીય પત્રકો ઉપલબ્ધ થયે હવે પછીના સમયગાળાઓમાં ઉચિત ફેરફારો કરવામાં આવશે.

**૨) સ્તર-૧ અને ૨ વચ્ચે તબદીલી :**

અહેવાલના સમયગાળા દરમિયાન સ્તર-૧ અને સ્તર-૨ વચ્ચે કોઈ તબદીલી થઈ નથી.

**૩) સ્તર-૩ વાજબી મૂલ્યો :**

અનકવોટેડ ઈક્વિટી સાધનોના મૂલ્યોમાં 31મી માર્ચ, 2023 અને 31મી માર્ચ, 2022ના સમયગાળામાં થયેલી હેરફેર નીચે મુજબ છે :

વિગત	(₹ લાખમાં)
	રકમ
<b>૧લી એપ્રિલ, 2021ના રોજ</b>	<b>૧૦,૧૮૫.૩૧</b>
સંપાદન/(નિકાલ)	-
અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	૨,૦૪૧.૧૯
નફા અથવા નુકસાનના પત્રકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	-
<b>૩૧મી માર્ચ, 2022ના રોજ</b>	<b>૧૨,૨૨૬.૫૦</b>
સંપાદન / (નિકાલ)	-
અન્ય સમાવેશક આવકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	૩,૯૨૩.૮૬
નફા અથવા નુકસાનના પત્રકમાં ગણતરીમાં લીધેલ લાભ / (નુકસાન)	-
<b>૩૧મી માર્ચ, 2023 ના રોજ</b>	<b>૧૬,૧૫૦.૩૬</b>

**સંવેદનશીલતા વિશ્લેષણ - અનકવોટેડ ઈક્વિટી સાધનોમાં રોકાણો :**

અહેવાલના સમયગાળાને અંતે, પૂરતી માહિતીના અભાવે અને રોકાણના પ્રકારના કારણે, વહીવટનો દષ્ટિકોણ એવો છે કે અંતર્ગત અનુમાનોના ફેરફારોથી વાજબી મૂલ્યોની સંવેદનશીલતા નક્કી કરવાનું અવ્યવહારુ છે.

**સી.નાણાકીય જોખમ વહીવટ**

કંપનીને નાણાકીય સાધનોમાંથી ઊભા થતાં નીચેના જોખમોનું અપાવરણ (exposure) છે :

- ઉધાર આપવાનું જોખમ;
- તરલતાનું જોખમ; અને
- બજારનું જોખમ

**જોખમ વહીવટ માળખું :**

કંપની પાસે સારી રીતે વ્યાખ્યાયિત કરેલું જોખમ વહીવટ માળખું છે. કંપનીના નિયામક મંડળે જોખમ વહીવટ નીતિ અપનાવી છે. કંપનીએ જોખમ વહીવટ સમિતિ પણ ઊભી કરી છે.

કંપનીની રેખાકૃતિ જોતાં એટલે કે ખાણકામ અને ઊર્જા ઉત્પાદન અંગેની કામગીરી, કંપની પાસે વિવિધ કાર્યકારી જોખમોને અનુલક્ષીને અંતર્ગત જોખમ વહીવટ પ્રથાઓ છે. કંપની પાસે વિવિધ ખાણકામના કાર્યોમાં કાર્યપ્રણાલી ઘટાડવા અને વિવિધ કાર્યોમાંથી જોખમ નિવારવા સ્થાપિત ધોરણો મુજબની કાર્ય પ્રક્રિયા છે. કંપનીને બહારના કોઈ ટેવા નથી. આથી કંપનીની નાણાકીય સ્થિતિને અસર કરે તેવા કોઈ નાણાકીય જોખમ નથી. કંપની મહદઅંશે કુદરતી સંપત્તિમાં વ્યવહાર કરે છે. આથી સરકારની નીતિ કંપનીની કામગીરીની વ્યૂહરચના ઉપર અસર પાડી શકે. કંપનીની જોખમ વહીવટની નીતિ નીચેના પરિમાણોની આસપાસ ઘૂમે છે :

૧. જોખમની ઓળખ અને અસરની આકારણી
૨. જોખમની મૂલવણી
૩. જોખમનો અહેવાલ આપવો અને પ્રકટીકરણ
૪. જોખમ ઘટાડવું.

**(૧) ઉધાર આપવાનું જોખમ**

જો ગ્રાહક અથવા નાણાકીય સાધનની સામાવાળી પાર્ટી (counter party) કરારજન્ય જવાબદારીઓ અદા કરવામાં નિષ્ફળ જાય તો કંપનીને ઉધાર આપવાના જોખમથી નાણાકીય નુકસાન થવાનું જોખમ છે અને મુખ્યત્વે ગ્રાહકો પાસેથી કંપનીના લેણામાંથી ઊભું થાય છે.



**અન્ય નાણાકીય અસ્કયામતો :**

કંપની પોતાની રોકડ અને રોકડ સમકક્ષ અને બેંક થાપણો સારી પ્રતિષ્ઠા, સારી ભૂતકાળની સિદ્ધિઓ અને ઊંચું ગુણવત્તાસભર ક્રેડિટ રેટિંગ ધરાવતી બેંકો પાસે નિભાવે છે અને તેની ઉદાર લેવાની યોગ્યતાની સતત સમીક્ષા કરે છે.

**વેપારી અને અન્ય લેણાં**

કંપનીના વેપારી લેણાં સામાન્યપણે તારણ વગરના છે, સિવાય કે લિગ્નાઈટના વેચાણ સામે જેટલા અંશે અગાઉથી નાણા મળ્યા હોય. ઉદાર આપવાના જોખમનું ગ્રાહકોને કંપની ધંધાના સામાન્ય સંજોગોમાં જે શરતોએ ઉદાર આપે છે તે ઉદાર આપવાની મંજૂરીઓ અને ગ્રાહકોની ઉદારક્ષમતાની નિયતકાલીન ટેખરેખ દ્વારા સંચાલન કરે છે. કંપની તેના ગ્રાહકોની નાણાકીય પરિસ્થિતિનું અને ધંધાના સામાન્ય સંજોગોમાં જે શરતોએ તેના ગ્રાહકોને ઉદાર આપવામાં આવે છે તેમની ઉદારક્ષમતાનું મૂલ્યાંકન કરવાનું ચાલુ રાખ્યા કરી નિયંત્રણ કરે છે. જે તે અહેવાલની તારીખે વેપારી લેણાંનો નોંધપાત્ર હિસ્સો રાજ્ય સરકારના જાહેર ક્ષેત્રના સાહસોનો બનેલો છે. વહીવટને તેને માટે ઉદાર આપવાનું કોઈ જોખમ અપેક્ષિત નથી. હિસાબી લેણાંની અપેક્ષિત મળવા પાત્રતાના આધારે જેટલા અંશે અને જ્યારે જરૂરી જણાય ત્યારે વેપારી લેણાંની નિર્ભળતા નુકસાન માટે જોગવાઈ કરવામાં આવે છે.

**અપેક્ષિત ઉદાર નુકસાનની જોગવાઈમાં હેરફેર**

(₹ લાખમાં)

વિગત	૩૧મી માર્ચ ૨૦૨૩ના રોજ	૩૧મી માર્ચ ૨૦૨૨ના રોજ
વર્ષની શરૂઆત બાકી	૯૭.૨૭	૯૭.૨૭
જોગવાઈમાં હેરફેર	૨૯.૮૧	-
આખરની બાકી	૧૨૭.૦૮	૯૭.૨૭

**વેપારી અને અન્ય લેણાંના ભૌગોલિક ક્ષેત્ર (region) પ્રમાણે ઉદાર માટે મહત્તમ જોખમનું અપાવરણ (exposure) નીચે મુજબ હતું :**

(₹ લાખમાં)

વિગત	ધારણ કરેલ રકમ	
	૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
ભારત	૧૮,૮૯૭.૯૮	૨૦,૪૯૧.૯૭
અન્ય ક્ષેત્રો	-	-
	૧૮,૮૯૭.૯૮	૨૦,૪૯૧.૯૭

વહીવટ માને છે કે ઐતિહાસિક ચૂકવણાના વર્તન (behaviour) અને ગ્રાહકના ઉદાર જોખમના વ્યાપક વિશ્લેષણ અંતર્ગત ગ્રાહકના ક્રેડિટ રેટિંગના આધારે, જો ઉપલબ્ધ હોય તો, તેના સહિત ભૂતકાળના લેણાં ૩૦ દિવસથી વધુ બાકી છે પણ તે પૂરેપૂરા વસૂલાતપાત્ર છે તે રકમોમાં નિર્ભળતા નુકસાન નથી.

વહીવટ અંદાજે છે કે વેપારી અને અન્ય લેણાં (ભૂતકાળમાં બાકી રહ્યા હોય અથવા નિર્ભળતા નુકસાન થયું હોય એવા કોઈ બનાવો બન્યા નથી.

**(૨) તરલતાનું જોખમ :**

તરલતાનું જોખમ એ એવું જોખમ છે કે જે કંપનીને તેની નાણાકીય જવાબદારીઓ કે જે રોકડ અથવા બીજી નાણાકીય અસ્કયામત આપી ચૂકતે કરવી પડે તેની સાથે સંકળાયેલ ફરજ અદા કરવામાં મુશ્કેલીનો સામનો કરવો પડે. તરલતાનું નિયંત્રણ કરવામાં કંપનીનો અભિગમ એવો છે કે, જ્યાં સુધી શક્ય હોય ત્યાં સુધી, સામાન્ય અને દબાણ હેઠળની બંને પરિસ્થિતિઓમાં, તેની પાસે, અસ્વીકાર્ય નુકસાન નહિ કરી અથવા કંપનીની પ્રતિષ્ઠાને હાનિ થવાનું જોખમ ઊભું કર્યા વિના, તેની જવાબદારીઓ ચૂકવવાપાત્ર થાય તે અદા કરવા તેની પાસે પૂરતી તરલતા હોય તેની ખાતરી કરવી.

**તરલતાના જોખમ માટે અપાવરણ (exposure):**

અહેવાલની તારીખે કારાજન્ય પાકતી મુદતે બાકી રહેલી નાણાકીય જવાબદારીઓ નીચે મુજબ છે. આ રકમો કુલ અને વળતર બાદ કર્યા વગરની અને તેમાં અંદાજિત વ્યાજના ચૂકવણા સમાવિષ્ટ છે અને ચોખ્ખા કરારો (netting agreements), જો કોઈ હોય તો, ની અસર બાકાત રાખી છે.

(₹ લાખમાં)

૩૧મી માર્ચ, ૨૦૨૩ના રોજ	કારાજન્ય રોકડ આવક જાવક			
	ધારણ કરેલ રકમ	કુલ	૧૨ માસથી ઓછી	૧૨ માસથી વધુ
<b>બિન-તારવેલી (NON-Derivative) નાણાકીય જવાબદારીઓ</b>				
બિન-ચાલુ નાણાકીય જવાબદારીઓ	૩૪૫.૦૭	૩૪૫.૦૭	-	૩૪૫.૦૭
ચાલુ નાણાકીય જવાબદારીઓ	૧૬,૫૪૪.૧૨	૧૬,૫૪૪.૧૨	૧૬,૫૪૪.૧૨	-
વેપારી ચૂકવણા	૨૦,૩૩૧.૭૬	૨૦,૩૩૧.૭૬	૨૦,૩૩૧.૭૬	-
<b>કુલ</b>	<b>૩૭,૨૨૦.૯૫</b>	<b>૩૭,૨૨૦.૯૫</b>	<b>૩૬,૮૭૫.૮૮</b>	<b>૩૪૫.૦૭</b>

(₹ લાખમાં)

૩૧મી માર્ચ, ૨૦૨૨ના રોજ	કારાજન્ય રોકડ આવક જાવક			
	ધારણ કરેલ રકમ	કુલ	૧૨ માસથી ઓછી	૧૨ માસથી વધુ
<b>બિન-તારવેલી (NON-Derivative) નાણાકીય જવાબદારીઓ</b>				
બિન-ચાલુ નાણાકીય જવાબદારીઓ	૨૩૮.૧૩	૨૩૮.૧૩	-	૨૩૮.૧૩
ચાલુ નાણાકીય જવાબદારીઓ	૧૫,૬૭૦.૫૩	૧૫,૬૭૦.૫૩	૧૫,૬૭૦.૫૩	-
વેપારી ચૂકવણા	૨૦,૮૯૪.૫૬	૨૦,૮૯૪.૫૬	૨૦,૮૯૪.૫૬	-
<b>કુલ</b>	<b>૩૬,૮૦૩.૨૨</b>	<b>૩૬,૮૦૩.૨૨</b>	<b>૩૬,૫૬૫.૦૯</b>	<b>૨૩૮.૧૩</b>

**(3) બજારનું જોખમ :**

બજારનું જોખમ બજારના ભાવોમાં ફેરફારોનું જોખમ છે – જેવા કે વિદેશી વિનિમય દરો, વ્યાજના દરો અને ઇક્વિટીના ભાવો – કે જે કંપનીની આવક અથવા તેણે ધરાવેલા નાણાકીય સાધનોના મૂલ્યને અસર કરશે.

**ચલણનું જોખમ**

કંપનીનું વહેવાર ચલણ ભારતીય રૂપિયા છે.

કંપની ડેરિવેટીવ (Derivative) નાણાકીય સાધનોનો ઉપયોગ વેપાર અથવા સહકીય હેતુઓ માટે કરતી નથી. કંપની વિદેશી ચલણના વ્યવહારમાં જોડાયેલી નથી એટલે તેને ચલણનું જોખમ રહેતું નથી.

**વ્યાજના દરનું જોખમ :**

વ્યાજના દરનું જોખમ ક્યાં તો વ્યાજના દરના વાજબી મૂલ્યનું જોખમ અથવા રોકડ આવકજાવકના વ્યાજના દરનું જોખમ હોઈ શકે. વ્યાજના દરના વાજબી મૂલ્યના જોખમમાં, વ્યાજના દરોમાં વધઘટના કારણે, નિશ્ચિત વ્યાજના દર ધરાવતા રોકાણોના વાજબી મૂલ્યોમાં ફેરફાર થવાનું જોખમ રહેતું છે. રોકડ આવકજાવકના વ્યાજના દરનું જોખમ એ વ્યાજના દરમાં થતી વધઘટને કારણે અસ્થાયી (floating) વ્યાજનો દર ધરાવતા રોકાણોની ભવિષ્યની રોકડ આવકજાવકમાં વધઘટનું થતું જોખમ છે. કંપનીને કોઈ લેવાના બાકી (undrawn) અથવા ચૂકવવાના બાકી ઉછીના નાણા નથી અને તેથી કોઈ વ્યાજના દરનું જોખમ ધરાવતી નથી.

**ભાવનું જોખમ :**

કંપનીને કંપનીએ ધારણ કરેલ રોકાણોમાંથી ઇક્વિટી જામીનગીરીઓના ભાવનું જોખમ પણ રહેતું છે અને સરવૈયામાં તે અન્ય સમાવેશક આવક (FVTOCI) દ્વારા વાજબી મૂલ્યે વર્ગીકૃત કર્યા છે. કેટલાક ઇક્વિટી રોકાણોનો જાહેરમાં વેપાર થાય છે અને તે નેશનલ સ્ટોક એક્ષચેન્જ (NSE) ની ડી ૫૦ ઈન્ડેક્સમાં સમાવિષ્ટ છે.

**સંવેદનશીલતા:**

નીચેનું કોષ્ટક કંપનીની સમયાવાનિમાં ઇક્વિટી અને અન્ય સમાવેશક આવક ઉપર સૂચકાંકમાં થતી વધઘટની અસરોનો સારાંશ દર્શાવે છે. આ વિશ્લેષણ એવા અનુમાન ઉપર આધારિત છે કે બધા ચલ (variables) યથાવત રહીને સૂચકાંકમાં 20% નો વધારો અથવા 20%નો ઘટાડો થયો હોતો અને કંપનીના ક્વોટેડ ઇક્વિટી સાધનો સૂચકાંકની જેમ જ ગતિમાન થયા હતા. રોકાણો તરીકે ધારણ કરેલા ઇક્વિટી શેરોના ક્વોટેડ ભાવોમાં 31મી માર્ચ, 2023ના રોજ થયેલી ખરેખર વધઘટ (movement)ની સરેરાશને ધ્યાનમાં રાખી % (ટકાવારી) નક્કી કરવામાં આવી છે.

(₹ લાખમાં)

વિગત	અન્ય સમાવેશક આવક ઉપર અસર
NSE ની ડી ૫૦ – 20 % વધારો	5,904.95
NSE ની ડી ૫૦ – 20% ઘટાડો	(5,904.95)

**૨.૪૬ મૂડી સંચાલન**

કંપનીના મૂડીનું સંચાલન કરવાના હેતુઓ છે :

–એકમ કાર્યરત રહેવાનું ચાલુ રહે તેની ક્ષમતાનું રક્ષણ કરવું, જેથી શેરહોલ્ડરો માટે વળતર અને અન્ય હિસ્સેદારો માટે લાભો પૂરા પાડવાનું તેઓ ચાલુ રાખી શકે, અને

–મૂડીની પડતર ઘટાડવા માટે મૂડીનું આદર્શ માળખું જાળવી શકે.

કંપની ‘સમાયોજિત ચોખ્ખું દેવું’ અને ‘સમાયોજિત ઇક્વિટી’ના ગુણોત્તરનો ઉપયોગ કરી મૂડીનું નિયંત્રણ કરે છે. આ હેતુ માટે સમાયોજિત ચોખ્ખું દેવુંની વ્યાખ્યા કરી છે, કુલ બિન-ચાલુ જવાબદારીઓ બાદ રોકડ અને બેંક સિલકો. સમાયોજિત ઇક્વિટીમાં ઇક્વિટીના બધા ઘટકો સમાવિષ્ટ છે.

કંપનીનો 31મી માર્ચ, 2023 અને 31મી માર્ચ, 2022ના રોજ સમાયોજિત ચોખ્ખું દેવું અને ઇક્વિટીનો ગુણોત્તર નીચે મુજબ હતો :

(₹ લાખમાં)

વિગત	31મી માર્ચ 2023ના રોજ	31મી માર્ચ 2022ના રોજ
કુલ બિન-ચાલુ જવાબદારીઓ	52,407.22	53,499.50
બાદ : રોકડ અને બેંક સિલકો	6,400.25	6,400.50
<b>સમાયોજિત ચોખ્ખું દેવું</b>	<b>46,006.97</b>	<b>47,099.00</b>
<b>કુલ ઇક્વિટી</b>	<b>4,06,222.99</b>	<b>4,22,946.03</b>
સમાયોજિત ચોખ્ખું દેવું અને સમાયોજિત ઇક્વિટીનો ગુણોત્તર	0.06	0.11

૨.૪૭ નજીક લાખ રૂપિયામાં પૂર્ણાંકિત કરવા (round off) અને / અથવા ચાલુ વર્ષના આંકડાઓ સાથે સરખામણી થઈ શકે તે માટે ગઈ સાલના આંકડાઓ, જ્યાં જરૂરી જણાય ત્યાં પુનઃજૂથ/પુનઃગોઠવેલ/પુનઃવર્ગીકૃત/પુનઃદર્શિત કરેલ અને સુધારેલ છે.

**૨.૪૮ અગાઉના સમયની બાબતો, ભૂલો અને હિસાબી નીતિવિષયક સિધ્ધાંતો અને હિસાબી અંદાજોમાં ફેરફારો**

(એ) કંપનીએ ચાલુ સમયગાળામાં શોધી કાઢેલી અગાઉના સમયની મહત્વની ભૂલો જે સમયગાળાને લગતી હોય તેની તુલનાત્મક રકમો પુનઃદર્શાવી પશ્ચાદ્ધર્તી હિસાબમાં લીધી છે. કેટલાક સમયગાળા રજૂ કરેલ તુલનાત્મક સમયગાળા પહેલાના હતા તેથી તેની અસર રજૂ કરેલા તુલનાત્મક સમયગાળાના શરૂઆતના સરવૈયામાં ધ્યાનમાં લીધી છે.

ઉપર દર્શાવેલ બાબતો માટે નીચે દર્શાવેલ તુલનાત્મક નાણાકીય પરિણામો પુનઃ દર્શાવવાને કારણે નીચેની નાણાકીય બાબતોમાં અસર થઈ છે :

(₹ લાખમાં)

નાણાકીય પત્રકોની અસરકૃત લાઇન (Line) બાબત (સરવૈયું)	૩૧મી માર્ચ ૨૦૨૨ના રોજ				૧લી એપ્રિલ ૨૦૨૧ના રોજ			
	અગાઉ રજૂ કરેલ રકમ	સુધારેલ રકમ	પુનઃવર્ગીકૃત કરેલ રકમ*	પુનઃદર્શાવેલ રકમ	અગાઉ રજૂ કરેલ રકમ	સુધારેલ રકમ	પુનઃવર્ગીકૃત કરેલ રકમ	પુનઃદર્શાવેલ રકમ
<b>અસ્કયામતો</b>								
<b>બિન-ચાલુ અસ્કયામતો</b>								
સ્થાવર મિલકત યંત્રો અને ઉપકરણો	૧,૦૮,૩૮૯.૫૮	-	(૯૧૫.૪૧)	૧,૦૮,૪૮૪.૧૭	૧,૧૫,૨૮૮.૮૭	-	(૧,૦૦૬.૧૦)	૧,૧૪,૨૮૨.૮૭
વપરાશનો હક્ક ધરાવતી અસ્કયામત	-	-	૯૧૫.૪૧	૯૧૫.૪૧	-	-	૧,૦૦૬.૧૦	૧,૦૦૬.૧૦
નાણાકીય અસ્કયામતો								
અન્ય નાણાકીય અસ્કયામતો	૧,૫૮,૨૩૨.૮૬	(૭૬.૩૬)	-	૧,૫૮,૧૫૬.૫૦				
વિલંબિત કરવેરા અસ્કયામતો (ચોખ્ખી)					૫,૪૫૬.૨૧	-	૩,૧૩૭.૮૩	૮,૫૯૪.૦૪
અન્ય બિન-ચાલુ અસ્કયામતો	૫૧,૬૦૨.૯૬	(૧૧૬.૪૨)	(૧,૭૨૮.૪૮)	૪૯,૭૫૮.૦૭	૪૮,૧૬૮.૫૪	-	(૩,૧૩૭.૮૩)	૪૫,૦૩૧.૭૧
<b>ચાલુ અસ્કયામતો</b>								
નાણાકીય અસ્કયામતો								
રોકડ અને રોકડ સમકક્ષ	૬,૬૨૪.૯૫	-	(૨,૩૬૧.૨૫)	૪,૨૬૩.૭૦	૨૬,૫૫૭.૪૧	-	(૨,૪૧૯.૩૭)	૨૪,૧૩૮.૦૪
બેંક સિલક ઉપરના (૨) સિવાયની	૨,૩૫૨.૬૫	-	૨,૩૬૧.૨૫	૪,૭૧૩.૯૦	૧૫૮.૧૬	-	૨,૪૧૯.૩૭	૨,૫૭૭.૫૩
અન્ય નાણાકીય અસ્કયામતો	૧,૧૩,૪૦૩.૬૬	(૫.૬૪)	-	૧,૧૩,૩૯૮.૦૨				
અન્ય ચાલુ અસ્કયામતો	૧૫,૦૬૮.૪૧	(૨૫.૩૯)	(૧,૪૭૯.૮૬)	૧૩,૫૬૩.૧૫				
<b>જવાબદારીઓ</b>								
<b>બિન-ચાલુ જવાબદારીઓ</b>								
જોગવાઈઓ	૫૮,૯૯૪.૦૮	(૫,૬૭૪.૩૬)	૩,૮૦૩.૮૪	૫૭,૧૨૩.૫૬	૪૯,૧૪૯.૯૦	(૧,૩૯૧.૭૮)	૩,૯૩૧.૩૭	૫૧,૬૮૯.૪૯
ચોખ્ખી કર્મચારી લાભ જોગવાઈઓ	૩,૮૦૩.૮૪	-	(૩,૮૦૩.૮૪)	-	૩,૯૩૧.૩૭	-	(૩,૯૩૧.૩૭)	-
વિલંબિત કરવેરા જવાબદારીઓ (ચોખ્ખી)	૮,૧૨૭.૧૮	-	(૩,૨૦૮.૩૪)	૪,૯૧૮.૮૪				
<b>ચાલુ જવાબદારીઓ</b>								
નાણાકીય જવાબદારીઓ								
વેપારી ચૂકવણી	૨૦,૬૨૮.૫૨	(૩૩.૯૫)	-	૨૦,૬૯૨.૫૬				
ચોખ્ખી કર્મચારી લાભ જોગવાઈઓ	૧,૩૫૮.૯૩	-	(૧,૩૫૮.૯૩)	-	૧,૨૫૮.૩૪	-	(૧,૨૫૮.૩૪)	-
જોગવાઈઓ	-	-	૧,૧૯૨.૮૩	૧,૧૯૨.૮૩	-	-	૧,૦૯૮.૨૩	૧,૦૯૮.૨૩
અન્ય ચાલુ જવાબદારીઓ	૪,૩૨૦.૪૨		૧૬૬.૧૦	૪,૪૮૬.૫૨	૫,૩૯૨.૩૪		૧૬૦.૧૧	૫,૫૫૨.૪૫
<b>અન્ય ઇકિવટી</b>								
<b>જાળવી રાખેલ કમાણી</b>	<b>૧,૫૦,૬૪૨.૬૯</b>	<b>૫,૪૮૪.૫૦</b>	<b>-</b>	<b>૧,૫૬,૧૨૭.૧૯</b>	<b>૧,૧૦,૦૩૦.૭૯</b>	<b>૧,૩૯૧.૭૮</b>	<b>-</b>	<b>૧,૧૧,૪૨૨.૫૭</b>
અગાઉના સમયગાળાની ભૂલો		૧,૩૯૧.૭૮		૧,૩૯૧.૭૮				
અન્ય આવકની વધુ નોંધણી		(૩૨.૯૩)		(૩૨.૯૩)				
નાણાકીય ખર્ચની ઓછી નોંધણી		(૧૧૬.૪૨)						
અન્ય ખર્ચની વધુ નોંધણી		૪,૨૪૨.૦૭		૪,૨૪૨.૦૭				

(₹ લાખમાં)

નાણાકીય પત્રકોની અસરકૃત લાઇન (Line) બાબત (નફા અને નુકસાનનું પત્રક)	૨૦૨૧-૨૨			
	અગાઉ રજૂ કરેલ રકમ	સુધારાની રકમ	પુનઃવર્ગીકૃત કરેલ રકમ*	પુનઃદર્શાવેલ રકમ
<b>આવક</b>				
નાણાકીય આવક	૧૨,૭૨૧.૬૬	-	(૧૨,૭૨૧.૬૬)	-
અન્ય આવક	૨,૯૫૭.૩૬	(૩૨.૯૩)	૧૨,૭૨૧.૬૬	૧૫,૬૪૬.૦૯
<b>ખર્ચ</b>				
નાણાકીય ખર્ચ	૨૧૩.૩૨	૧૧૬.૪૨	-	૩૨૯.૭૩
અન્ય ખર્ચ	૧,૯૧,૪૫૬.૮૩	(૪,૨૪૨.૦૭)	-	૧,૮૭,૨૧૪.૭૫
<b>કરવેરા ખર્ચ</b>				
વિલંબિત ખર્ચ	૧૨,૯૮૪.૨૨	-	(૭૦.૫૧)	૧૨,૯૧૩.૭૧
અગાઉના વર્ષોની ઓછી / (વતી) જોગવાઈ	૬૦૫.૪૫	-	૭૦.૫૧	૬૭૫.૯૬
<b>વર્ષનો નફો</b>	<b>૪૦,૪૯૭.૪૪</b>	<b>૪,૦૯૨.૭૨</b>	<b>-</b>	<b>૪૪,૫૯૦.૧૭</b>

\* પુનઃ વર્ગીકરણ કંપની ધારા, ૨૦૧૩ના પરિશિષ્ટ-૩ની પૂર્તતા કરવા અને વધુ સારી રજૂઆત કરવા કર્યું છે.

શેર દીઠ કમાણી ઉપર અસર	2021-22		
	અગાઉ રજૂ કરેલ રકમ	સુધારાની રકમ	પુનઃદર્શાવેલ રકમ
<b>સમયગાળાના નફા માટે ઇકિવટી શેર દીઠ કમાણી (ઈપીએસ) (દાર્શનિક મૂલ્ય ₹ 2)</b>			
મૂળ (₹ માં)	92.98	9.28	98.02
ફેરફાર બાદ (₹ માં)	92.98	9.28	98.02

### 2.48 (બી) વર્ષ દરમિયાન, કંપનીએ નીચે દર્શાવેલ હિસાબી નીતિઓમાં ફેરફાર કર્યા છે :

(૧) નાણાકીય વર્ષ 2021-22 સુધી પ્રોવિડન્ટ ફંડના કર્મચારી લાભોના સંદર્ભમાં હિસાબ નીતિમાં જણાવવામાં આવ્યું હતું કે ‘કંપની જીએમડીસી કર્મચારી પ્રોવિડન્ટ ફંડ ટ્રસ્ટને પ્રોવિડન્ટ ફંડ ફાળો ચૂકવે છે. કંપની દ્વારા એકવાર ફાળાની ચૂકવણી થઈ ગયા પછી વધુ ચૂકવણીની જવાબદારી રહેતી નથી.’ એવું પણ જણાવવામાં આવ્યું હતું કે ‘નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી તે સાકાર થાય ત્યારે નફા અને નુકસાનના પત્રકમાં ઉધારવામાં આવે છે’ આમ કંપની, પ્રોવિડન્ટ ફંડ ફાળા ઉપરાંત નુકસાન અને અન્ય સંબંધિત ખર્ચોની પરત ચૂકવણી કરે છે. વધુમાં, વર્ષ દરમિયાન ટ્રસ્ટે કંપનીને જાણ કરી કે નાણાકીય વર્ષ 2022-23 માટે તેના હિસાબોનું આખરીકરણ પ્રગતિમાં છે અને તે તેના તણાવગ્રસ્ત રોકાણો પર મુદ્દલ અને વ્યાજની જોગવાઈ કરવા જઈ રહ્યું છે અને કંપનીને વિનંતી કરી છે કે તે નાણાકીય વર્ષ 2022-23ના હિસાબોનું આખરીકરણ થવાથી ટ્રસ્ટને થયેલ અન્ય કોઈપણ નુકસાન ઉપરાંત ઉપરના નુકસાનની પરત ચૂકવણી કરે. ઉપર જણાવ્યા મુજબની વિસંગતતાને દૂર કરવા અને નાણાકીય વર્ષ 2022-23માં તણાવયુક્ત રોકાણો પરના ટ્રસ્ટને થયેલા જ્ઞાત નુકસાનની જોગવાઈ કરવા માટે નીતિમાં ફેરફાર કરવામાં આવ્યો છે. હિસાબી નીતિમાં ફેરફારને કારણે વર્ષ માટેનો નફો ₹ 9,47,93.93 લાખથી (ગઈ સાલ ₹ શૂન્ય) ઘટ્યો છે. અને ચાલુ જવાબદારીઓના મથાળા હેઠળ જોગવાઈઓ/અન્ય ચાલુ જવાબદારીઓ તેટલી જ રકમથી વધી છે.

(૨) વીમાના દાવાઓના સંદર્ભમાં આવકની માન્યતાની હિસાબી નીતિમાં એવું ઉમેરવામાં આવ્યું છે કે તે જ્યારે પ્રાપ્ત થાય ત્યારે માન્યતા આપવામાં આવે છે, કારણકે પતાવટ કરવાના આવા દાવાની અંતિમ રકમ વિશ્વસનીય રીતે માપી શકાતી નથી. કંપની દર વર્ષે ઉપરોક્ત નીતિનું સતત પાલન કરી રહી છે. પરંતુ હિસાબી નીતિમાં આ હકીકત પ્રગટ આવી ન હતી. યોગ્ય પ્રક્ટીકરણ માટે નીતિમાં ફેરફાર કરવામાં આવ્યો છે. જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

(૩) અગાઉ કંપનીએ નાણાકીય વર્ષના 2019-20માં લીઝના સંદર્ભમાં તેની હિસાબી નીતિમાં સુધારો કર્યો હતો. જેમાં ઈન્ડ એએસ 99ને અપનાવવાનો અને સંક્રમણનો ઉલ્લેખ કરવામાં આવ્યો હતો. સંક્રમણ દરમિયાન ઈન્ડ એએસ 99 અપનાવવા પર તેની હિસાબી અસરનો ઉલ્લેખ પણ તેમાં કરવામાં આવ્યો હતો. કંપનીએ 9લી એપ્રિલ 2019થી જ ઈન્ડ એએસ 99 અપનાવી લીધું હોવાથી, હિસાબી પદ્ધતિના નીતિવિષયક સિદ્ધાંતોમાં ‘સંક્રમણ’ નો ઉલ્લેખ બિન જરૂરી છે. તદનુસાર, લીઝ પરની નીતિ તેમાં સંક્રમણ સંબંધિત સંદર્ભને કાઢી નાખીને સુધારેલ છે. યોગ્ય પ્રક્ટીકરણ માટે, નીતિમાં ફેરફાર કરવામાં આવ્યો છે. જો કે, ઉપરોક્ત ફેરફારને કારણે નફો કે નુકસાન અને/ અથવા અસ્કયામત અથવા જવાબદારીમાં કોઈ ફેરફાર થયો નથી.

2.49 કંપનીએ 29મી માર્ચ, 2023ના રોજ ઈન્ફોર્મેશન ટેકનોલોજી (આઈટી) સીસ્ટમ(મો) પર રેન્સમવેરનો હુમલો જોયો હતો. જેવી માહિતી સુરક્ષાની આ ઘટના બની, કંપનીએ સાયબર નિષ્ણાતોની મદદથી તાત્કાલિક સુધારાત્મક પગલાં લીધા અને તેની મહત્વની આઈટી અસ્કયામતો અલગ કરી. આ ઘટનાએ કંપનીની મહત્વની આઈટી સિસ્ટમને અસર કરી નથી. કંપનીએ CERT-in (ભારતીય કોમ્પ્યુટર ઈમરજન્સી સિસ્પોન્સ ટીમ)ને પણ રેન્સમવેર હુમલા વિશે મૂળ કારણોની તપાસ કરવા અને વધુમાં ઉપચારાત્મક પગલાંનું સૂચન કરવા જાણ કરી હતી. અમારી ચકાસણી મુજબ નક્કર પ્રયાસોને કારણે આ ઘટનાને કારણે નાણાકીય ડેટા (data)નું કોઈ નુકસાન થયેલું જોવામાં આવ્યું નથી.

### 2.40 તાજેતરની ઘોષણાઓ

કંપની બાબતોના મંત્રાલયે (“એમસીએ”) કંપનીઓના (ભારતીય હિસાબી ધોરણો) સુધારા નિયમો, 2023ની તા.31મી માર્ચ, 2023ના રોજ કેટલાક ઈન્ડ એએસમાં સુધારો કરવા માટે જાહેરાત કરી છે જે 9લી એપ્રિલ, 2023થી અમલમાં છે: આવા સુધારાઓનો સારાંશ નીચે મુજબ છે:

#### ઈન્ડ એએસ 9 નાણાકીય પત્રકોની રજૂઆત

એમસીએએ ઈન્ડ એએસ 9 માં સુધારા જારી કર્યા, જે એકમોને હિસાબી નીતિની પ્રક્ટીકરણની જરૂરિયાતોને પહોંચી વળવા માટે માર્ગદર્શન પુરું પાડે છે. સુધારાનો ઉદ્દેશ્ય ‘મહત્વની હિસાબી નીતિઓ’ દર્શાવવાની જગ્યાએ ‘મહત્વની હિસાબી નીતિની માહિતી’ બદલવું. સુધારાઓ એ પણ માર્ગદર્શન આપે છે કે ક્યા સંજોગોમાં, હિસાબી નીતિની માહિતીને મહત્વની ગણવામાં આવે તેવી શક્યતા છે અને તેથી તેને જાહેર કરવાની જરૂર છે.

આ સુધારા 9લી એપ્રિલ, 2023 થી શરૂ થતા વાર્ષિક અહેવાલના સમયગાળા માટે અસરકર્તા છે. કંપની હાલમાં સુધારાઓની જરૂરિયાતો સાથે સુસંગતતા સુનિશ્ચિત કરવા માટે તેની હિસાબી નીતિ માહિતીના પ્રક્ટીકરણની પુનઃ વિચારણા કરી રહી છે.

#### ઈન્ડ એએસ ૮ હિસાબી નીતિઓ, હિસાબી અંદાજમાં ફેરફારો અને ભૂલો

ઈન્ડ એએસ ૮માં સુધારો, જેમાં હિસાબી અંદાજોની વ્યાખ્યા ઉમેરવામાં આવી છે, તે સ્પષ્ટ કરે છે કે માહિતી (input)માં ફેરફારની અસરો અથવા માપન તકનીક એ હિસાબી અંદાજમાં ફેરફાર છે, સિવાય કે તે અગાઉના સમયગાળાની ભૂલોની સુધારણાના પરિણામે હોય. આ સુધારાઓ સ્પષ્ટ કરે છે કે કેવી રીતે એકમો (entities) હિસાબી અંદાજમાં ફેરફારો, હિસાબી નીતિમાં ફેરફારો અને અગાઉના સમયગાળાની ભૂલોમાં તફાવત કરે છે. આ તફાવત મહત્વપૂર્ણ છે, કારણ કે હિસાબી અંદાજમાં ફેરફાર ભવિષ્યની અસરથી ભવિષ્યના વ્યવહારો અને અન્ય ભવિષ્યની ઘટનાઓને લાગુ પાડવામાં આવે છે, પરંતુ હિસાબી નીતિઓમાં ફેરફારો સામાન્ય રીતે ભૂતકાળના વ્યવહારો અને ભૂતકાળની ઘટનાઓ તેમજ વર્તમાન સમયગાળામાં પશ્ચાદ્ધર્તી અસરથી લાગુ પાડવામાં આવે છે.

સુધારાઓ 9લી એપ્રિલ, 2023ના રોજ અથવા તે પછી શરૂ થતા વાર્ષિક અહેવાલના સમયગાળા માટે અસરકર્તા છે. સુધારા કંપનીના નાણાકીય પત્રકો પર મહત્વની અસર પાડે તે અપેક્ષિત નથી.

**ઈન્ડ એએસ ૧૨ આપકવેરો**

ઈન્ડ એએસ ૧૨માં સુધારા માટે, એકમોને એવા વ્યવહારો પર પ્રારંભિક માન્યતા પર, વિલંબિત કરને માન્યતા આપવાની જરૂર છે જે કરપાત્ર અને કપાતપાત્ર કામચલાઉ તફાવતો સમાન રકમોથી ઊભા કરે છે. તેઓ સામાન્ય રીતે ભાડાપટ્ટા લેનારાઓ જેવા વ્યવહારો અને વિસ્થાપિત જવાબદારીઓ પર લાગુ થશે અને વધારાની વિલંબિત કર અસ્કયામતો અને જવાબદારીઓની માન્યતાની જરૂર પડશે.

આ સુધારો એવા વ્યવહારો પર લાગુ થવો જોઈએ કે જે પ્રસ્તુત કરવામાં આવેલ સૌથી વહેલા તુલનાત્મક સમયગાળાની શરૂઆતમાં અથવા ત્યારબાદ થાય છે. વધુમાં, એકમોએ

- ઉપયોગના અધિકારની અસ્કયામતો અને લીઝ જવાબદારીઓ અને
- વિસ્થાપિત પુનઃસ્થાપન અને સમાન જવાબદારીઓ, અને સંબંધિત અસ્કયામતોની પડતરના ભાગરૂપે માન્ય થયેલ અનરૂપ રકમો સાથે સંકળાયેલી વિલંબિત કર અસ્કયામતોને (જેનો ઉપયોગ કરી શકાય તેવી સંભાવના છે તેટલા પ્રમાણમાં) અને વિલંબિત કર જવાબદારીઓને તમામ કપાતપાત્ર અને કરપાત્ર કામચલાઉ તફાવતો માટે પ્રારંભિક તુલનાત્મક સમયગાળાની શરૂઆતમાં માન્યતા આપવી જોઈએ.

આ હવાલાઓની સંચિત અસરને જાળવી રાખેલી કમાણી અથવા ઈકિવટીના અન્ય ઘટકમાં જ્યાં યોગ્ય લાગે ત્યાં ગણતરીમાં લેવામાં આવે છે. અગાઉ ઈન્ડ એએસ ૧૨એ સરવૈયામાં લીઝ અને તેના જેવા વ્યવહારો ઉપર કરવેરાની અસરો કેવી રીતે હિસાબમાં લેવી તે સંબોધિત કર્યું ન હતું અને વિવિધ અભિગમોને સ્વીકાર્ય ગણવામાં આવ્યા હતા.

કંપની હાલમાં સુધારાની અસરનું મૂલ્યાંકન કરી રહી છે.

**૨.૫૧ કંપની ધારા, ૨૦૧૩ના પરિશિષ્ટ-૩ની જરૂરિયાત મુજબ વધારાની માહિતી**

(₹ લાખમાં)

૩૧મી માર્ચ ૨૦૨૩ના રોજ	ચોખ્ખી અસ્કયામતો (કુલ અસ્કયામતો બાદ કુલ જવાબદારીઓ)		નફા અથવા (નુકસાન) માં હિસ્સો		અન્ય સમાવેશક આપકમાં હિસ્સો		કુલ સમાવેશક આપકમાં હિસ્સો	
	એકત્રિત ચોખ્ખી અસ્કયામતોના ટકા	રકમ	એકત્રિત ચોખ્ખા નફા અથવા નુકસાનના ટકા	રકમ	એકત્રિત અન્ય સમાવેશક આપકના ટકા	રકમ	એકત્રિત કુલ સમાવેશક આપકના ટકા	રકમ
<b>હેલ્ડિંગ કંપની (Parent)</b>								
ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ	૯૯.૧૮%	૫,૭૫,૦૪૯.૮૧	૯૯.૭૩%	૧,૨૧,૨૪૭.૫૧	૧૦૦.૦૦%	(૧૦,૨૩૦.૩૮)	૯૯.૭૧%	૧,૧૧,૦૧૭.૧૫
<b>પેટા કંપનીઓ/૧૦૦% નિયંત્રિત એકમો : ભારતીય</b>								
જીએમડીસી સાયન્સ એન્ડ રિસર્ચ સેન્ટર	૦.૪૭%	૨,૭૩૩.૧૫	૦.૦૭%	૮૧.૮૪	૦.૦૦%	-	૦.૦૭%	૮૧.૮૨
<b>સહયોગી સંસ્થાઓ (રોકાણો ઈકિવટી પદ્ધતિ મુજબ) ભારતીય</b>								
ગુજરાત જેપી સિમેન્ટ એન્ડ ઈન્ફ્રા. લિમિટેડ	૦.૦૦%	૧૧.૫૨	૦.૦૦%	૦.૦૬	૦.૦૦%	-	૦.૦૦%	૦.૦૬
ગુજરાત ફેડો મિનરલ ઈન્ડસ્ટ્રીઝ લિમિટેડ	૦.૨૦%	૧,૧૭૫.૨૦	૦.૦૪%	૪૮.૮૪	૦.૦૦%	-	૦.૦૪%	૪૮.૮૪
ઐક્ય કેમિકલ્સ પ્રા.લિ.	૦.૦૮%	૪૩૭.૫૭	૦.૦૭%	૮૩.૨૬	૦.૦૦%	-	૦.૦૭%	૮૩.૨૬
<b>સંયુક્ત સાહસો (રોકાણો ઈકિવટી પદ્ધતિ મુજબ) ભારતીય</b>								
નેની કોલ કંપની લિમિટેડ	૦.૦૦%	-	૦.૦૦%	-	૦.૦૦%	-	૦.૦૦%	-
સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા. લિમિટેડ	૦.૦૦%	૧.૫૧	૦.૦૦%	(૦.૦૨)	૦.૦૦%	-	૦.૦૦%	(૦.૦૨)
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સેલન્સ	૦.૦૭%	૪૧૯.૩૫	૦.૦૯%	૧૧૧.૯૭	૦.૦૦%	-	૦.૧૦%	૧૧૧.૯૭
<b>કુલ</b>	<b>૧૦૦.૦૦%</b>	<b>૫,૭૯,૮૨૮.૧૧</b>	<b>૧૦૦.૦૦%</b>	<b>૧,૨૧,૫૭૩.૪૬</b>	<b>૧૦૦.૦૦%</b>	<b>(૧૦,૨૩૦.૩૮)</b>	<b>૧૦૦.૦૦%</b>	<b>૧,૧૧,૩૪૩.૦૮</b>



(₹ લાખમાં)

૩૧મી માર્ચ ૨૦૨૨ના રોજ	ચોખ્ખી અસ્કયામતો (કુલ અસ્કયામતો બાદ કુલ જવાબદારીઓ)		નફા અથવા (નુકસાન) માં હિસ્સો		અન્ય સમાવેશક આપકમાં હિસ્સો		કુલ સમાવેશક આપકમાં હિસ્સો	
	એકત્રિત ચોખ્ખી અસ્કયામતોના ટકા	રકમ	એકત્રિત ચોખ્ખા નફા અથવા નુકસાનના ટકા	રકમ	એકત્રિત અન્ય સમાવેશક આપકના ટકા	રકમ	એકત્રિત કુલ સમાવેશક આપકના ટકા	રકમ
<b>હોલ્ડિંગ કંપની (Parent)</b>								
ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ	૯૯.૦૮%	૪,૭૭,૭૦૬.૭૦	૯૯.૮૫%	૪૪,૫૨૧.૧૦	૯૯.૭૭%	૩૦,૦૬૨.૬૬	૯૯.૮૧%	૭૪,૫૮૩.૭૬
<b>પેટા કંપનીઓ/૧૦૦% નિયંત્રિત એકમો :</b>								
<b>ભારતીય</b>								
જીએમડીસી સાયન્સ એન્ડ રિસર્ચ સેન્ટર	૦.૫૫%	૨,૬૫૧.૨૭	-૦.૧૮%	(૭૯.૧૨)	૦.૦૦%	-	-૦.૧૧%	(૭૯.૧૨)
<b>સહયોગી સંસ્થાઓ (રોકાણો ઇક્વિટી પદ્ધતિ મુજબ)</b>								
<b>ભારતીય</b>								
ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રા. લિમિટેડ	૦.૦૦%	૧૧.૪૬	૦.૦૦%	૦.૦૧	૦.૦૦%	-	૦.૦૦%	૦.૦૧
ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડ	૦.૨૩%	૧,૧૨૬.૩૬	૦.૦૪%	૭.૬૪	૦.૦૦%	-	૦.૦૨%	૭.૬૪
એક્સ કેમિકલ્સ પ્રા.લિ.	૦.૦૭%	૩૫૪.૩૧	૦.૧૨%	૧૦૩.૩૧	-	-	૦.૦૭%	૧૦૩.૩૧
<b>સંયુક્ત સાહસો (રોકાણો ઇક્વિટી પદ્ધતિ મુજબ)</b>								
<b>ભારતીય</b>								
નેની કોલ કંપની લિમિટેડ	૦.૦૦%	-	૦.૦૦%	-	-	-	૦.૦૦%	-
સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા. લિમિટેડ	૦.૦૦%	૧.૫૪	૦.૦૦%	(૦.૦૨)	-	-	૦.૦૦%	(૦.૦૨)
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સેલન્સ	૦.૦૬%	૩૦૭.૩૯	૦.૪૪%	૩૭.૨૫	૦.૨૩%	૬૯.૨૬	૦.૨૬%	૧૦૬.૫૧
<b>કુલ</b>	<b>૧૦૦.૦૦%</b>	<b>૪,૮૨,૧૫૯.૦૩</b>	<b>૧૦૦.૦૦%</b>	<b>૪૪,૫૯૦.૧૭</b>	<b>૧૦૦.૦૦%</b>	<b>૩૦,૧૩૧.૯૨</b>	<b>૧૦૦.૦૦%</b>	<b>૭૪,૭૨૨.૦૯</b>

૨.૫૧.૦૧ ગુજરાત મિનરલ રિસર્ચ એન્ડ ઇન્ડસ્ટ્રીયલ કન્સલ્ટન્ટ્સી સોસાયટી (જીએમઆરઆઈસીએસ) (GMRICS) (કંપનીની પેટા કંપની/૧૦૦% નિયંત્રિત એકમ) એક સોસાયટીના કાયદા હેઠળ ઉભી થયેલી સોસાયટી છે અને કંપની દ્વારા અંકુશિત છે. તેમ છતાં, ૨૦૧૨-૧૩થી તેમાં કોઈ નાણાકીય વ્યવહારો થયા નથી. આથી એકત્રિત નાણાકીય પત્રકો બનાવવાના હેતુઓ માટે તેની ગણતરી કરવામાં આવી નથી.

## ૨.૫૨ સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોમાં હિત

કંપનીના ૩૧મી માર્ચ, ૨૦૨૩ના રોજ સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસો નીચે પ્રદર્શિત કર્યા છે, જે નિયામકોના મતે કંપની માટે મહત્વના છે. નીચે યાદી કરેલ એકમો (entities)ની શેર મૂડી માત્ર ઇક્વિટી શેરની બનેલી છે, જે કંપની સીધી રીતે (directly) ધરાવે છે. સ્થાપના (incorporation) અથવા નોંધણીનો દેશ છે તે તેના ધંધાનું મુખ્ય સ્થળ પણ છે, અને માલિકીમાં હિસ્સાનું જેટલું પ્રમાણ છે એટલા જ પ્રમાણમાં મત આપવાના હક્કો ધરાવે છે.

(₹ લાખમાં)

એકમનું નામ	ધંધાનું સ્થળ	માલિકીમાં હિસ્સો %માં	સંબંધનો પ્રકાર	હિસાબી પદ્ધતિ	ધારણ કરેલ રકમ	
					૩૧મી માર્ચ ૨૦૨૩	૩૧મી માર્ચ ૨૦૨૨
નેની કોલ કંપની લિમિટેડ	ભારત	૫૦.૦૦%	સંયુક્ત સાહસ	ઇક્વિટી પદ્ધતિ	-	-
સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા.લિ	ભારત	૧.૦૫%	સંયુક્ત સાહસ	ઇક્વિટી પદ્ધતિ	૧.૫૧	૧.૫૪
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સેલન્સ	ભારત	૫૦.૦૦%	સંયુક્ત સાહસ	ઇક્વિટી પદ્ધતિ	૪૧૯.૩૫	૩૦૭.૩૯
ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિ.	ભારત	૨૬.૦૦%	સહયોગી સંસ્થા	ઇક્વિટી પદ્ધતિ	૧૧.૫૨	૧૧.૪૬
ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિ.	ભારત	૨૬.૦૦%	સહયોગી સંસ્થા	ઇક્વિટી પદ્ધતિ	૧,૧૦૫.૨૦	૧,૧૨૬.૩૬
એક્સ કેમિકલ્સ પ્રા. લિમિટેડ	ભારત	૨૬.૦૦%	સહયોગી સંસ્થા	ઇક્વિટી પદ્ધતિ	૪૩૭.૫૭	૩૫૪.૩૧

### ધંધાનો પ્રકાર :

સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા. લિમિટેડ	- ફ્લોરસ્પાર શુદ્ધિકરણ
ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એક્સેલન્સ	- સાહસવૃત્તિ અને વિકાસ સેવનનું કેન્દ્ર
ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિમિટેડ	- બોક્સાઈટ શુદ્ધિકરણ
એક્સ કેમિકલ્સ પ્રા. લિમિટેડ	- મેંગેનીઝ શુદ્ધિકરણ

## સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસો માટેની નાણાકીય માહિતીનો સારાંશ :

નીચેના કોષ્ટકો તેવા સંયુક્ત સાહસો અને સહયોગી સંસ્થાઓની નાણાકીય માહિતીનો સારાંશ પૂરો પાડે છે જે કંપની માટે મહત્વના છે. દર્શાવેલી માહિતી સંબંધિત સહયોગી સંસ્થાઓ અને સંયુક્ત સાહસોના નાણાકીય પત્રકોમાં દર્શાવેલી માહિતી પ્રતિબિંબિત કરે છે અને તે રકમોમાં કંપનીનો હિસ્સો નહિ. તેમાં એકમોમાં ઇકિવટી પદ્ધતિનો ઉપયોગ વખતે કરેલા સમાયોજન (adjustments) પ્રતિબિંબિત કરવા સુધારા કરેલ છે, જેમાં સંપાદન સમયે વાજબી મૂલ્યના સમાયોજનો અને હિસાબી પદ્ધતિના નીતિવિષયક સિદ્ધાંતોમાં તફાવતોને માટે કરેલા ફેરફારોનો સમાવેશ થાય છે.

## ૩૧મી માર્ચ, ૨૦૨૩ના રોજ સરવૈયાનો સારાંશ

વિગત	નૈની કોલ કંપની લિમિટેડ	સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા.લિ	ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એકસેલન્સ	ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિ.	ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિ.	(₹ લાખમાં) ઐક્ય કેમિકલ્સ પ્રા. લિમિટેડ
<b>ચાલુ અસ્કયામતો</b>						
રોકડ અને રોકડ સમકક્ષ	૦.૧૬	૦.૦૦	૫૦.૭૧	*	*	*
અન્ય અસ્કયામતો	૧૦.૫૧	૧૦.૬૭	૩,૩૧૩.૫૬	*	*	*
<b>કુલ ચાલુ અસ્કયામતો</b>	<b>૧૦.૬૭</b>	<b>૧૦.૬૭</b>	<b>૩,૩૬૪.૨૭</b>	<b>૩૫.૨૦</b>	<b>૪,૭૧૭.૧૦</b>	<b>૧,૩૧૯.૧૭</b>
<b>કુલ બિન-ચાલુ અસ્કયામતો</b>	<b>-</b>	<b>૧૫૯.૯૨</b>	<b>૧,૦૩૫.૪૧</b>	<b>૧૦.૩૧</b>	<b>૪,૯૩૦.૧૨</b>	<b>૩,૩૫૭.૬૦</b>
<b>ચાલુ જવાબદારીઓ</b>						
નાણાકીય જવાબદારીઓ (વેપારી ચૂકવણા સિવાય)	૧.૨૧	-	-	*	*	*
અન્ય જવાબદારીઓ	૧.૫૬	-	૨,૮૮૨.૬૨	*	*	*
<b>કુલ ચાલુ જવાબદારીઓ</b>	<b>૨.૭૭</b>	<b>૧૯.૪૩</b>	<b>૨,૮૮૨.૬૨</b>	<b>૧.૨૩</b>	<b>૨,૮૨૬.૯૩</b>	<b>૫૬૬.૬૩</b>
<b>બિન-ચાલુ જવાબદારીઓ</b>						
નાણાકીય જવાબદારીઓ (વેપારી ચૂકવણા સિવાય)	-	-	-	*	*	*
અન્ય જવાબદારીઓ	૩,૪૦૭.૬૨	-	૬૭૮.૩૬	*	*	*
<b>કુલ બિન-ચાલુ જવાબદારીઓ</b>	<b>૩,૪૦૭.૬૨</b>	<b>-</b>	<b>૬૭૮.૩૬</b>	<b>-</b>	<b>૨,૩૦૦.૩૦</b>	<b>૨,૪૩૧.૦૬</b>
<b>ચોખ્ખી અસ્કયામતો</b>	<b>(૩,૩૯૬.૭૩)</b>	<b>૧૫૧.૧૬</b>	<b>૮૩૮.૭૦</b>	<b>૪૪.૨૮</b>	<b>૪,૫૧૯.૯૯</b>	<b>૧,૬૭૯.૦૮</b>

\* દર્શાવે છે કે પ્રક્ટીકરણ જે સહયોગી સંસ્થાઓમાં રોકાણો માટે જરૂરી નથી.

## ૩૧મી માર્ચ, ૨૦૨૨ના રોજ સરવૈયાનો સારાંશ

વિગત	નૈની કોલ કંપની લિમિટેડ	સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા.લિ	ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એકસેલન્સ	ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિ.	ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિ.	(₹ લાખમાં) ઐક્ય કેમિકલ્સ પ્રા. લિમિટેડ
<b>ચાલુ અસ્કયામતો</b>						
રોકડ અને રોકડ સમકક્ષ	૦.૧૬	૧૨.૦૫	૧૧૩.૯૧	*	*	*
અન્ય અસ્કયામતો	૧૦.૫૧	૦.૭૩	૧,૧૭૨.૮૫	*	*	*
<b>કુલ ચાલુ અસ્કયામતો</b>	<b>૧૦.૬૭</b>	<b>૧૨.૭૮</b>	<b>૧,૨૮૬.૭૬</b>	<b>૩૪.૯૩</b>	<b>૪,૮૦૧.૫૧</b>	<b>૧,૨૯૮.૩૨</b>
<b>કુલ બિન-ચાલુ અસ્કયામતો</b>	<b>-</b>	<b>૧૫૯.૯૩</b>	<b>૨,૮૧૯.૬૦</b>	<b>૧૦.૩૧</b>	<b>૫,૪૮૯.૬૬</b>	<b>૩,૪૭૯.૪૧</b>
<b>ચાલુ જવાબદારીઓ</b>						
નાણાકીય જવાબદારીઓ (વેપારી ચૂકવણા સિવાય)	૧.૨૧	-	૩,૩૩૦.૯૫	*	*	*
અન્ય જવાબદારીઓ	૧.૫૬	૦.૦૮	૫.૧૪	*	*	*
<b>કુલ ચાલુ જવાબદારીઓ</b>	<b>૨.૭૭</b>	<b>૧૯.૪૮</b>	<b>૩,૩૩૬.૦૯</b>	<b>૧.૧૮</b>	<b>૩,૯૭૭.૧૨</b>	<b>૬૩૪.૯૫</b>
<b>બિન-ચાલુ જવાબદારીઓ</b>						
નાણાકીય જવાબદારીઓ (વેપારી ચૂકવણા સિવાય)	-	-	-	*	*	*
અન્ય જવાબદારીઓ	૩,૪૦૭.૬૨	-	૧૫૫.૪૯	*	*	*
<b>કુલ બિન-ચાલુ જવાબદારીઓ</b>	<b>૩,૪૦૭.૬૨</b>	<b>-</b>	<b>૧૫૫.૪૯</b>	<b>-</b>	<b>૧,૯૬૨.૧૩</b>	<b>૨,૭૮૩.૯૧</b>
<b>ચોખ્ખી અસ્કયામતો</b>	<b>(૩,૩૯૬.૭૩)</b>	<b>૧૫૩.૨૪</b>	<b>૬૧૪.૭૮</b>	<b>૪૪.૦૬</b>	<b>૪,૩૫૧.૯૨</b>	<b>૧,૩૫૮.૮૭</b>

\* દર્શાવે છે કે પ્રક્ટીકરણ જે સહયોગી સંસ્થાઓમાં રોકાણો માટે જરૂરી નથી.

## 31મી માર્ચ, 2023ના રોજ પૂરા થતા વર્ષ માટે નફા અને નુકસાનના પત્રકનો સારાંશ

વિગત	(₹ લાખમાં)					
	નેની કોલ કંપની લિમિટેડ	સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા.લિ	ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એકસેલેન્સ	ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિ.	ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિ.	ઐક્ય કેમિકલ્સ પ્રા. લિમિટેડ
આવક		-	1,340.46	1.23	2,317.31	2,201.73
વર્ષ માટેનો નફો/ (નુકસાન)	(0.07)	(2.07)	-	0.23	124.01	332.03
અન્ય સમાવેશક આવક		-	-	-	1.02	-
કુલ સમાવેશક આવક	(0.07)	(2.07)	-	0.23	125.03	332.03
મળેલ ડિવિડન્ડ		-	-	-	-	-

## 31મી માર્ચ, 2022ના રોજ પૂરા થતા વર્ષ માટે નફા અને નુકસાનના પત્રકનો સારાંશ

વિગત	(₹ લાખમાં)					
	નેની કોલ કંપની લિમિટેડ	સ્વર્ણિમ ગુજરાત ફ્લોરસ્પાર પ્રા.લિ	ગુજરાત ફાઉન્ડેશન ફોર એન્ટરપ્રિન્યુરિયલ એકસેલેન્સ	ગુજરાત જેપી સિમેન્ટ એન્ડ ઇન્ફ્રાસ્ટ્રક્ચર લિ.	ગુજરાત કેડો મિનરલ ઇન્ડસ્ટ્રીઝ લિ.	ઐક્ય કેમિકલ્સ પ્રા. લિમિટેડ
આવક	-	-	1,205.24	1.52	5,626.73	2,127.40
વર્ષ માટેનો નફો/ (નુકસાન)	(0.07)	(2.06)	142.21	0.04	46.14	343.74
અન્ય સમાવેશક આવક		-	-	-	-	-
કુલ સમાવેશક આવક	(0.07)	(2.06)	142.21	0.04	46.14	343.74
મળેલ ડિવિડન્ડ		-	-	-	-	-

## અમારા આજ તારીખના સામેલ અહેવાલ મુજબ

જે.એન.ગુપ્તા એન્ડ કું એલએલપી  
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ વતી  
પેઢી નં. 005457/ડબલ્યુ900222

સીએ ટેવેન્કર ઉપાધ્યાય  
ભાગીદાર  
મેમ્બરશીપ નં. 075727

સ્થળ: અમદાવાદ  
તા.30મી મે, 2023

એલ.કુલશ્રેષ્ઠ  
મુખ્ય જનરલ મેનેજર અને  
મુખ્ય નાણાકીય અધિકારી

અનુપમા ઐયર  
જનરલ મેનેજર (હિસાબો)

જોએલ ઈવાન્સ  
કંપની સચિવ

## નિયામક મંડળના નામે અને વતી

રૂપવંત સિંઘ, આઈ.એ.એસ.  
વહીવટી નિયામક  
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નિયામક  
ડીન-00041833

સ્થળ: અમદાવાદ  
તા.30મી મે, 2023













**ગુજરાત ખનિજ વિકાસ નિગમ લિમિટેડ**  
(ગુજરાત સરકારનું સાહસ)

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