

Consolidated Balance Sheet as at March 31, 2024

(All amounts are in Indian Rupees millions except for share data or otherwise stated)

SEIL ENERGY INDIA LIMITED (Formerly Sembcorp Energy India Limited)

CIN: U40103HR2008PLC095648

Particulars	Note	As at March 31, 2024	As at March 31, 2023
ASSETS :			
Non-current assets			
Property, plant and equipment	3.1	136,988.93	143,292.52
Capital work-in-progress	3.1.4	293.24	306.39
Goodwill	3.2	1,234.20	1,234.20
Other intangible assets	3.2	9.26	12.65
Financial assets			
Trade receivables	3.9	1,111.54	3,208.67
Other financial assets	3.3	821.78	1,088.30
Non-current tax assets (net)	3.4	1,030.07	1,075.19
Other non-current assets	3.6	417.22	491.63
Total non-current assets		141,906.24	150,709.55
Current assets			
Inventories	3.7	8,347.43	10,014.36
Financial assets			
Investments	3.8	385.99	157.44
Trade receivables	3.9	33,087.18	37,284.90
Cash and cash equivalents	3.10	1,740.78	1,030.69
Other financial assets	3.3	941.75	1,096.95
Other current assets	3.6	8,187.83	6,748.70
Total current assets		52,690.96	56,333.04
Total assets		194,597.20	207,042.59
EQUITY			
Equity share capital	3.11	46,122.45	54,336.69
Other equity	3.12	59,268.35	62,724.13
Total equity		105,390.80	117,060.82
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Borrowings	3.13	44,206.66	34,747.76
Lease liabilities	3.32	75.97	36.99
Provisions	3.15	63.01	-
Deferred tax liabilities (net)	3.5	10,920.90	3,167.69
Total non-current liabilities		55,266.54	37,952.44

Current liabilities			
Financial liabilities			
Borrowings	3.17	23,325.80	32,519.91
Lease liabilities	3.32	14.79	19.48
Trade payables	3.18		
Dues to micro and small enterprises		102.18	82.74
Dues to creditors other than micro and small enterprises		4,335.06	5,068.79
Other financial liabilities	3.14	1,148.67	8,170.38
Other current liabilities	3.16	2,848.27	5,951.67
Provisions	3.15	2,015.61	66.88
Current tax liabilities (net)	3.19	149.48	149.48
Total current liabilities		33,939.86	52,029.33
Total liabilities		89,206.40	89,981.77
Total equity and liabilities		194,597.20	207,042.59

Material accounting policies (refer note 2)

The accompanying notes form an integral part of the consolidated financial statements. As per our report of even date attached

For Deloitte Haskins & Sells
Chartered Accountants
Firm registration number: 008072S

For and on behalf of the Board of Directors of
SEIL Energy India Limited
(formerly Sembcorp Energy India Limited)

C Manish Muralidhar
Partner
Membership No: 213649

Tareq Mohamed Sultan Al Mugheiry
Chairman
DIN: 10040158

Raghav Trivedi
Whole Time Director and CEO
DIN: 03485063

Ajay Bagri
Chief Financial Officer

Rajeev Ranjan
Company Secretary
Membership No: F6785

Place: Nellore
Date: May 21, 2024

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Date: May 21, 2024