

Standalone Balance Sheet

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

Particulars	Note	As at March 31, 2023	As at March 31, 2022
ASSETS			
Non-current assets			
Property, plant and equipment	2.1	1,43,292.52	1,49,039.66
Capital work-in-progress	2.1	306.39	159.48
Goodwill	2.2	1,234.20	1,234.20
Other intangible assets	2.2	12.65	9.95
Financial assets			
Investments	2.7	2.92	2.92
Trade receivables	2.8	3,208.67	-
Other financial assets	2.3	1,088.30	2,822.69
Non-current tax assets (net)	2.4	1,075.19	977.66
Other non-current assets	2.5	491.63	320.58
Total non-current assets		1,50,712.47	1,54,567.14
Current assets			
Inventories	2.6	10,014.36	7,322.49
Financial assets			
Investments	2.7	157.44	2,471.30
Trade receivables	2.8	37,284.90	36,785.74
Cash and cash equivalents	2.9	1,029.92	4,757.98
Bank balances other than cash and cash equivalents	2.9	-	2,039.50
Other financial assets	2.3	1,096.95	1,844.56
Other current assets	2.5	6,748.70	6,267.80
Total current assets		56,332.27	61,489.37
Total assets		2,07,044.74	2,16,056.51
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	2.10	54,336.69	54,336.69
Other equity	2.11	62,726.67	56,656.44
Total equity		1,17,063.36	1,10,993.13
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Borrowings	2.12	34,747.76	69,672.98
Lease liabilities	2.31	36.99	43.9
Provisions	2.14	-	29.13
Deferred tax liabilities (net)	2.15	3,167.69	867.36
Total non-current liabilities		37,952.44	70,613.37
Current liabilities			
Financial liabilities			
Borrowings	2.17	32,519.91	15,316.02
Lease liabilities	2.31	19.48	17.49
Trade payables	2.18		
Dues to micro and small enterprises		82.74	25.54
Dues to creditors other than micro and small enterprises		5,068.40	4,826.53
Other financial liabilities	2.13	8,170.38	8,210.25
Other current liabilities	2.16	5,951.67	5,815.76
Provisions	2.14	66.88	88.94
Current tax liabilities (net)	2.19	149.48	149.48
Total current liabilities		52,028.94	34,450.01
Total liabilities		89,981.38	1,05,063.38
Total equity and liabilities		2,07,044.74	2,16,056.51

Significant accounting policies (Refer Note-1)

The accompanying notes form an integral part of the standalone financial statements
This is the Standalone Cash Flow Statement referred to in our report of even date

For **Price Waterhouse Chartered Accountants LLP**
Firm registration number: 012754N/N500016

for and on behalf of the Board of Directors of
SEIL Energy India Limited
(formerly Sembcorp Energy India Limited)
CIN: U40103HR2008PLC095648

Sougata Mukherjee
Partner
Membership No: 057084

Tareq Mohamed
Sultan Al Mugheiry
Chairman
DIN: 10040158

Raghav Trivedi
Whole Time
Director and CEO
DIN: 03485063

Place: Gurugram
Date: May 24, 2023

Ajay Bagri
Chief Financial Officer

Place: Nellore
Date: May 24, 2023

Rajeev Ranjan
Company Secretary
Membership No: F6785