

SARDA ENERGY & MINERALS LIMITED Regd. Office: 73A, Central Avenue, Nagpur - 440 018

website: www.seml.co.in email: cs@seml.co.in Ph: 0712-2722407 CIN: L27100MH1973PLC016617 STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30/09/2023

(Rs in Crore except per share data)

	Particulars 3		Quarter Ended	i	Half Year	Year Ended	
			30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
			Unaudited	•	Unaud	lited	Audited
1	Income_						
	a) Income from Operations	643.07	755.78	686.05	1,398.85	1,503.63	3,009.29
	b) Other Operating Income	3.01	4.32	1.71	7.33	3.59	11.16
	Revenue from Operations	646.08	760.10	687.76	1,406.18	1,507.22	3,020.45
	c) Other Income / (Loss)	37.13	80.19	60.84	117.32	29.15	87.24
	Total Income	683.21	840.29	748.60	1,523.50	1,536.37	3,107.69
2	<u>Expenses</u>						
	a) Cost of Materials consumed	392.18	467.95	355.94	860.13	781.80	1,719.83
	b) Purchase of stock in-trade	29.08	9.75	34.72	38.83	36.91	89.88
	c) Changes in inventories of finished goods,	15.67	39.05	5.02	54.72	39.87	(20.91)
	d) Employee benefit expenses	25.68	26.19	23.31	51.87	47.65	94.69
	e) Finance Costs	4.72	3.74	4.04	8.46	7.62	15.95
	f) Depreciation and amortisation expenses	15.91	15.80	16.50	31.71	32.62	65.89
	g) other expenses	77.03	75.72	75.88	152.75	142.26	295.59
	Total Expenses	560.27	638.20	515.41	1,198.47	1,088.73	2,260.92
3	Profit /(Loss) from ordinary activities before exceptional items (1-2)	122.94	202.09	233.19	325.03	447.64	846.77
4	Exceptional items-Income / (Expense)	1	-	-	-	-	-
5	Profit /(Loss) from ordinary activities before tax	122.94	202.09	233.19	325.03	447.64	846.77
6	Tax Expense						
	Current Tax	31.66	39.02	48.01	70.68	116.91	216.36
	Deferred Tax	(1.38)	3.68	(0.84)	2.30	(7.81)	(8.00)
7	Net Profit /(Loss) from ordinary activities after tax (5-6)	92.66	159.39	186.02	252.05	338.54	638.41
	Total Profit / (Loss)	92.66	159.39	186.02	252.05	338.54	638.41
8	Other comprehensive income						
	Items that will not be reclassified to profit or loss	(0.14)	(0.14)	(0.05)	(0.28)	(0.27)	(0.56)
	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	(0.00)	0.01	(0.01)	0.02
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9	TOTAL COMPREHENSIVE INCOME , NET OF TAX	92.52	159.25	185.97	251.78	338.26	637.87
10	Paid up equity share capital (Eq. shares of Rs.1/- each)	35.24	35.24	35.24	35.24	35.24	35.24
11	Earnings per share of Rs 1/- each (not annualised)						•
ı	a) Basic	2.63	4.52	5.28	7.11	9.50	18.02
	b) Diluted	2.63	4.52	5.28	7.11	9.50	18.02

NOTES :-

- 1 The above results have been reviewed by the Audit committee and approved by the Board of Directors of the company in its meeting held on 27th October' 2023.
- 2 The other income includes interest, share of profit / (loss) in LLP, dividend from joint venture/ subsidiary company & effect of change in fair value of market investments.
- 3 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
- The above results are also available on the Company's website www.seml.co.in and also on the website of BSE and NSE.

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Place : RAIPUR P.K. JAIN
Date : 27.10.2023 WHOLETIME DIRECTOR & CFO



SARDA ENERGY & MINERALS LIMITED

Regd. Office: 73A, Central Avenue, Nagpur - 440 018

website: www.seml.co.in email: cs@seml.co.in Ph: 0712-2722407 CIN: L27100MH1973PLC016617
STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30/09/2023

(Rs in Crore)

		Quarter ended		Half Year	Year Ended		
Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
		Unaudited		Unaud	lited	Audited	
1 Segment Revenue							
a) Steel	492.98	625.28	529.14	1,118.26	1,155.01	2,386.1	
b) Ferro Alloys	180.31	164.11	190.65	344.42	399.12	745.7	
c) Power	57.91	75.90	60.03	133.81	117.23	255.8	
d) Unallocated	6.39	7.39	4.67	13.78	9.83	23.	
Total	737.59	872.69	784.49	1,610.27	1,681.19	3,410.9	
Less: Inter Segment Revenue	91.51	112.59	96.73	204.09	173.97	390.	
Net Sales/Income from operations	646.08	760.10	687.76	1,406.18	1,507.22	3,020.4	
2 Segment Results							
Profit/(Loss) before tax and interest							
and forex fluctuation gain/(loss)							
a) Steel	83.47	112.36	142.91	195.83	332.69	648.	
b) Ferro Alloys	20.78	27.83	36.62	48.61	113.61	167.	
c) Power	5.95	2.79	11.14	8.74	12.70	17.	
Total	110.20	142.98	190.67	253.18	459.00	833.	
Less: i) Interest & Forex fluctuation Gain/(Loss)	(4.48)	(1.83)	(1.35)	(6.31)	(4.74)	(10.	
ii) Unallocable expenditure net off							
unallocable income. Gain/(Loss)	17.22	60.94	43.87	78.16	(6.63)	24.	
Total Profit before tax	122.94	202.09	233.19	325.03	447.64	846.	
3 Segment Assets							
a) Steel	937.33	1,028.78	962.67	937.33	962.67	1,057.	
b) Ferro Alloys	259.81	239.59	184.74	259.81	184.74	269.	
c) Power	118.92	103.71	120.20	118.92	120.20	98.	
d) Unallocated	2,519.01	2,304.42	2,023.29	2,519.01	2,023.29	2,078.	
Total	3,835.07	3,676.50	3,290.90	3,835.07	3,290.90	3,504.	
4 Segment Liabilities							
a) Steel	203.43	186.70	246.16	203.43	246.16	201.	
b) Ferro Alloys	58.60	18.03	1.39	58.60	1.39	29.	
c) Power	45.79	39.31	52.50	45.79	52.50	42.	
d) Unallocated	225.62	170.51	187.77	225.62	187.77	127.	
Total	533.44	414.55	487.82	533.44	487.82	401.	

NOTES :-

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Place : RAIPUR P.K. JAIN
Date : 27.10.2023 WHOLETIME DIRECTOR & CFO

¹ The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.

SARDA ENERGY & MINERALS LIMITED STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED 30th SEPTEMBER 2023

(Rs in Crore)

			(Rs in Crore)
	PARTICULARS	Half Year ended 30.09.2023	Half Year ended 30.09.2022
Α.	CASH FLOW FROM OPERATING ACTIVITIES :	30.09.2023	30.09.2022
	Net Profit before tax as per statement of Profit & Loss	325.02	447.63
	·		
	Adjustments to reconcile profit before tax to cash generated by operating activities		
	Depreciation and amortization expense	31.71	32.6
	Finance Costs	8.46	7.63
	Exchange differences on translation of assets and liabilities	(0.22)	(2.77
	Allowance/(Reversal) for credit losses on financial assets	0.07	(0.01
	Interest Income	(49.93)	(28.22
	Corporate Guarantee Commission	(0.12)	(0.19
	Net (Gain)/Loss on investments pertaining to Fair valuation	(48.93)	35.4
	Dividend income	(5.01)	(21.4:
	(Profit) / Loss on sale of investments	(2.16)	(2.5
	(Profit) / Loss on sale of PPE	(0.08)	(0.00
	Share of (Profit)/loss in Partnership Firm	(10.08)	(10.72
	Coal Mining Assets written off	240.74	0.3 457.6
	Operating Profit before working capital changes	248.74	457.0
	Changes in assets and liabilities	0.4.10	44.0
	Trade Receivables	24.19	41.8
	Inventories	62.55	(16.70
	Trade Payables	71.08	(66.65
	Loans and advances and other assets	6.92 28.34	(3.45 20.0
	Liabilities and provisions	441.82	432.7
	Income Tax Paid	(8.28)	(89.05
	NET CASH GENERATED FROM (USED IN) OPERATING ACTIVITIES	433.53	343.6
	(
3.	CASH FLOW FROM INVESTING ACTIVITIES :		
	Investment in PPE including capital advances	(30.85)	(11.87
	Sale proceeds of PPE	0.12	0.1
	Investment made in Subsidiaries	(4.21)	(0.03
	Investment in FDR (made)/Liquidated	0.72	
	Other Investments (made)/liquidated	(230.70)	55.5
	Loan/Interest repaid by/(given) to Subsidiaries	(57.46)	10.9
	Loan/Interest repaid by/(given) to Others	36.79	24.9
	Dividend received	5.01	21.4
	NET CASH GENERATED FROM (USED IN) INVESTING ACTIVITIES	(280.59)	101.1
; .	CASH FLOW FROM FINANCING ACTIVITIES:		
	Payments for Buy Back of shares	-	(151.6
	Repayment of long term borrowings	(25.76)	(34.30
	Short term borrowings (net)	(4.60)	16.2
	Finance cost	(8.93)	(8.18
	Dividend paid	(52.86)	(27.0
	NET CASH GENERATED FROM (USED IN) FINANCING ACTIVITIES	(92.16)	(204.9
	Increase/(decrease) in Cash and Cash equivalents (A+B+C)	60.79	239.8
	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	2.32	22.6
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	63.12	262.5
	Supplementary Information:		
	Restricted Cash Balance	1.71	2.5
	Increase/(decrease) in Cash and Cash equivalents	60.80	239.8
<i>,</i> ,	Notes:	· · · · · · · · · · · · · · · · · · ·	
(a)	Cash and cash equivalent include the following : Cash on Hand	0.30	0.28
	Balances with Scheduled banks	62.82	262.2
	Data i des With delication paring	63.12	262.5°
		03.12	202.3

(b) Figures in brackets represent outflows.

PLACE: RAIPUR DATE: 27.10.2023 FOR AND ON BEHALF OF BOARD OF DIRECTORS



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website: www.seml.co.in email: cs@seml.co.in Ph: 0712-2722407 CIN: L27100MH1973PLC016617 STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2023

(` in Crore except per share data)

						(` in Crore except per share		
	Particulars –		Quarter Ended		Half Yea	Year Ended		
	i di tiodidi 3	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
			Unaudited		Unau	dited	Audited	
1	<u>Income</u>							
ł	Income from Operations	991.68	1,040.19	958.41	2,031.88	2,210.81	4,189.40	
ł	Other Operating Income	9.68	11.93	8.13	21.61	16.78	22.50	
1	a) Revenue from Operations	1,001.36	1,052.12	966.54	2,053.49	2,227.59	4,211.90	
	b) Other Income	23.58	83.08	21.23	106.66	(17.69)	49.39	
	Total Income	1,024.94	1,135.20	987.77	2,160.15	2,209.90	4,261.29	
2	<u>Expenses</u>							
1	a) Cost of Materials consumed	549.11	659.23	378.25	1,208.34	1,030.36	2,312.09	
1	b) Purchase of stock in-trade	33.31	14.28	81.08	47.59	119.61	189.25	
1	c) Changes in inventories of finished goods, work in progress and stock in trade	8.91	4.99	54.04	13.90	86.40	(6.04)	
ŀ	d) Employee benefit expenses	35.41	34.72	32.63	70.14	64.91	127.10	
ł	e) Finance Costs	34.71	34.99	32.06	69.70	63.87	124.41	
1	f) Depreciation and amortisation expenses	45.72	44.90	44.47	90.63	88.06	178.35	
ł	g) other expenses	132.21	124.00	139.45	256.21	275.65	529.29	
	Total Expenses	839.38	917.11	761.98	1,756.51	1,728.86	3,454.45	
3	Profit /(Loss) from ordinary activities before exceptional items(1-2)	185.56	218.09	225.79	403.64	481.04	806.84	
4	Exceptional items-Income / (Expense)	-	-	-	-	-	-	
5	Profit /(Loss) from ordinary activities before tax	185.56	218.09	225.79	403.64	481.04	806.84	
6	Tax Expense							
ŀ	Current Tax	35.74	39.74	47.35	75.49	125.93	221.39	
1	Deferred Tax	(0.80)	3.86	(5.87)	3.06	(3.71)	(19.59)	
7	Net Profit /(Loss) from ordinary activities after tax (5-6)	150.62	174.49	184.31	325.09	358.82	605.04	
8	Share of Profit/(Loss) of Associates and Joint Ventures	(1.41)	(2.08)	1.49	(3.49)	0.05	(1.06)	
	Total Profit / (Loss)	149.21	172.41	185.80	321.60	358.87	603.98	
9	Other comprehensive income / (loss), net of tax	(0.41)	(0.64)	(0.16)	(1.06)	(0.60)	(1.10)	
10	TOTAL COMPREHENSIVE INCOME , NET OF TAX	148.80	171.77	185.64	320.54	358.27	602.88	
11	Net Profit/(Loss) attributable to							
	a) Owner of the Company	140.65	170.83	180.71	311.47	350.53	602.11	
	b) Non Controlling Interest	8.56	1.58	5.09	10.13	8.34	1.87	
12	Other Comprehensive income attributable to							
	a) Owner of the Company	(0.33)	(0.50)	(0.13)	(0.84)	(0.50)	(1.12)	
	b) Non Controlling Interest	(0.08)	(0.14)	(0.03)	(0.22)	(0.10)	0.02	
13		` ′	, ,	, ,	, ,	, ,		
\neg	a) Owner of the Company	140.32	170.34	180.57	310.64	350.03	601.00	
	b) Non Controlling Interest	8.48	1.43	5.07	9.90	8.24	1.88	
14	, y	35.24	35.24	35.24	35.24	35.24	35.24	
15								
1	a) Basic	3.99	4.85	5.13	8.84	9.84	16.99	
	b) Diluted	3.99	4.85	5.13	8.84	9.84	16.99	

NOTES:-

- 1 The above results have been reviewed by the Audit committee and approved by the Board of Directors of the company in its meeting held on 27th October 2023.
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The above results are prepared after consolidating results of all subsidiaries and joint venture companies.
- 3 The other income includes effect of mark to market gain/(loss) on investment.
- The other expenses are net of forex gain of ` 0.73 Crore in the Quarter and ` 6.89 Crore in Half Year Ended 30.09.2023.
- 5 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
- 6 The above results are also available on the Group's website www.seml.co.in and also on the website of BSE and NSE.

The key standalone financial results are given below:

		Quarter Ended		Half Yea	Year Ended	
Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited		Unudited		Audited
Revenue from operations	646.09	760.10	687.76	1,406.18	1,507.22	3,020.45
Profit /(Loss) before tax	122.93	202.09	233.19	325.02	447.64	846.77
Profit /(Loss) after tax	92.65	159.39	186.02	252.04	338.54	638.41

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Place : Raipur
Date : 27.10.2023

P.K.JAIN
WHOLETIME DIRECTOR & CFO

SARDA

SARDA ENERGY & MINERALS LIMITED

Regd. Office: 73A, Central Avenue, Nagpur - 440 018

website: www.seml.co.in email: cs@seml.co.in Ph: 0712-2722407 CIN: L27100MH1973PLC016617 SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES (CONSOLIDATED) FOR THE QUARTER AND HALF YEAR ENDED 30/09/2023

(Rs in Crore)

	Quarter Ended Half Year Ended Ye						
- ·· ·		Quarter Ended			Year Ended		
Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
		Unaudited		Unaudited		Audited	
Segment Revenue							
a) Steel	453.29	604.35	511.00	1,057.64	1,100.28	2,256.77	
b) Ferro Alloys	413.12	384.47	347.45	797.60	915.47	1,691.24	
c) Power	280.03	242.20	210.94	522.24	457.82	877.04	
d) Unallocated	6.41	9.33	22.06	15.74	27.23	40.75	
Total	1,152.85	1,240.35	1,091.45	2,393.22	2,500.80	4,865.80	
Less: Inter Segment Revenue	151.51	188.23	124.91	339.73	273.21	653.90	
Net Sales/Income from operations	1,001.34	1,052.12	966.54	2,053.49	2,227.59	4,211.90	
Segment Results							
Profit/(Loss) before tax and interest and forex fluctuation gain/(loss)							
a) Steel	83.48	112.36	142.91	195.83	332.69	648.11	
b) Ferro Alloys	40.64	43.22	37.45	83.85	171.27	194.09	
c) Power	109.90	42.25	80.43	152.15	133.41	156.12	
Total	234.02	197.83	260.79	431.83	637.37	998.32	
Adjusted by: i) Interest & Forex fluctuation Gain/(Loss)	(33.99)	(28.84)	(30.38)	(62.83)	(58.57)	(115.97	
ii) Unallocable expenditure netoff unallocable income Gain/(Loss)	(14.47)	49.10	(4.62)	34.64	(97.76)	(75.51	
Total Profit before tax	185.56	218.09	225.79	403.64	481.04	806.84	
Segment Assets							
a) Steel	937.33	1,028.78	962.67	937.33	962.67	1,057.62	
b) Ferro Alloys	805.29	835.11	725.69	805.29	725.69	870.19	
c) Power	2,660.91	2,566.78	2,639.93	2,660.91	2,639.93	2,491.26	
d) Unallocated	1,351.28	1,183.76	988.82	1,351.28	988.82	1,029.31	
Total	5,754.81	5,614.43	5,317.11	5,754.81	5,317.11	5,448.38	
Segment Liabilities							
a) Steel	203.43	186.70	246.16	203.43	246.16	201.98	
b) Ferro Alloys	267.05	425.08	136.89	267.05	136.89	327.11	
c) Power	1,254.95	1,244.05	1,369.62	1,254.95	1,369.62	1,335.87	
	1				000.07	10/ 00	
d) Unallocated	282.87	109.78	328.87	282.87	328.87	106.08	

NOTES :-

Place: Raipur

Date: 27.10.2023

- 1 The figures for the previous periods have been restated / regrouped, wherever necessary, to make them comparable.
- 2 Hydropower business is seasonal as such results are not comparable quarter on quarter.

FOR AND ON BEHALF OF BOARD OF DIRECTORS

P.K.JAIN WHOLETIME DIRECTOR & CFO

SARDA ENERGY & MINERALS LIMITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs in Crore)

			(Rs in Crore)
	PARTICULARS	Half Year ended	Half Year ended
	I ARTIOCEARS	30.09.2023	30.09.2022
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before tax as per Profit & Loss Account	403.64	481.03
	Adjustments to reconcile profit before tax to cash generated by operating activities	00.40	
	Depreciation and amortization expense	90.63	88.06
	Finance Costs	69.70	63.87
	Share of Profit/(loss) of joint ventures	(3.49)	0.05
	Loss pertaining to scraping of assets	0.04	0.88
	Reversal of Coal Mine related provisions	- (2.21)	(0.30)
	Exchange differences on translation of assets & liabilities	(2.21) (44.59)	1.00
	Net (Gain)/Loss on investments pertaining to Fair valuation	(43.02)	56.46
	Interest Income Dividend income	(1.26)	(23.27) (0.82)
		(0.05)	(0.05)
	Capital Subsidy (Profit) / Loss on sale of investments	(5.14)	(2.76)
	Allowance for credit losses on financial assets	(0.07)	(0.01)
	Operating Profit Before Working Capital Changes	464.18	664.14
	operating Front Belore Working capital changes	404.10	004.14
1	Changes in assets and liabilities		
1	Trade Receivables	(85.36)	(49.40)
	Inventories	81.25	(83.19)
	Trade Payables	91.50	(30.93)
	Loans and advances and other assets	96.77	108.28
	Liabilities and provisions	68.29	94.87
	'	716.65	703.77
	Income Tax Paid	(12.92)	(94.21)
	NET CASH GENERATED FROM (USED IN) OPERATING ACTIVITIES	703.73	609.57
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Investment in Property Plant & Equipment	(109.31)	(125.29)
	Sale of Property, Plant & Equipment	0.04	0.96
	Investment (made) / liquidated in MFs & Others	(229.89)	15.65
	Investment in FDR (made)/liquidated	(16.79)	-
	Investment (made)/liquidated in Joint Ventures	(0.20)	(4.02)
	Loan repaid by/(given to) related & others parties	(8.53)	(21.05)
	Interest received	31.29	13.08
	Dividend received	1.26	0.82
	Change in non-controlling interest	(0.23)	(6.14)
	NET CASH (USED)/GENERATED IN INVESTING ACTIVITIES	(332.37)	(126.00)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		4
1	Proceeds from fresh issue of shares	- (00.55)	(0.81)
1	Repayment of long term borrowings	(92.00)	(84.70)
	Short term borrowings (net)	(94.92)	(119.93)
	Interest Paid	(70.24)	(63.46)
	Dividend paid	(52.86)	(27.04)
	Increase/ (decrease) in capital/ general reserve	(210.02)	(180.78)
	NET CASH (USED)/GENERATED IN FINANCING ACTIVITIES	(310.02)	(476.72)
	NET /DECDEASE) / INCDEASE IN CASH AND CASH FOLINALENTS	41 2 E	4.04
1	NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	61.35 7.86	6.84 280.76
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	69.21	287.60
	ONALI NIND ONALI ENGLISTATI THE LIND OF THE FEMILE	07.21	207.00
	Supplementary Information:		
	Restricted Cash Balance	381.80	53.95
	1000 10100 00011 Dulutioo	301.00	33.73
	Notes:		
(a)			
` `	Cash on Hand	0.37	0.34
	Balances with banks	68.84	287.27
1		69.21	287.60

⁽b) Previous year figures have been regrouped/rearranged wherever necessary.(c) Figures in brackets represent outflows.

FOR AND ON BEHALF OF THE BOARD

Place : Raipur Date : 27.10.2023 P.K.JAIN WHOLETIME DIRECTOR & CFO



SARDA ENERGY & MINERALS LIMITED

Regd. Office: 73A, Central Avenue, Nagpur - 440018

n email: cs@seml.co.in Ph: 0712-2722407 CIN: L27100MH1973PLC016617

STATEMENT OF ASSETS AND LIABILITIES

website: www.seml.co.in

(Rs in Crore)

STANDALONE CONSOLUE			(Rs in					
ASSETS Unaudited Naudited Unaudited Company					CONSOLIDATED			
ASSETS						As at 31.03.202 Audited		
(i) Non-current Assets (a) Property, Plant & Equipment (b) Capital work-in-progress (c) Investment Property (d) Other Intangible Assets under development (e) Convestment Property (d) Other Intangible Assets under development (e) Convestment In associates and joint ventures (f) Financial Assets (ii) Investment in associates and joint ventures (f) Investment in associates and joint ventures (g) Other Non-current Assets (g) Investments (g) Other Non-current Assets (g) Other Non-current Assets (g) Other Non-current Assets (g) Financial Assets (g) Inventories (g) Inventori	VCCETC	те	Unaudited	Audited	Unaudited	Audited		
Property, Plant & Equipment 500.91 519.77 2.743.00 D. Capital work-in-progress 55.12 27.64 159.67 Colliversiment Property 29.74 38.01 38.05 Goodwill on Consolidation		-						
(b) Capital work-in-progress (c) Investment Property			500.01	510 77	2 7/12 00	2,758.3		
(c) Investment Property (d) Other Intangible Assets (e) Other Intangible Assets (e) Other Intangible Assets (e) Other Intangible Assets under development (f) Goodwill on Consolidation (g) Investment in associates and joint ventures (h) Investment in associates and joint ventures (g) Investment in associates and joint ventures (g) Investment in associates and joint ventures (g) Investments (g) In					•	130.1		
(d) Other Intangible Assets (e) Other Intangible Assets under development (f) Goodwill on Consolidation (g) Investment in associates and joint ventures (f) Financial Assets (g) Investments (g) Investment (g) Investments (g) Investment (g) I		' •				46.3		
(g) Other Intangible Assets under development (69.		
(f) Goodwill on Consolidation (g) Investment in associates and joint ventures (h) Financial Assets (l) Investments (m) Evaluation (m) Evaluat			30.90	37.09		09. 0.		
(g) Investment in associates and joint ventures (h) Financial Assets (j) Investments (j) Investments (j) Investments (j) Investments (j) Investments (j) Investments (ji) Ioans (jii) Other Financial Assets (jiii) Other Non- current Assets (jiiii) Other Non- current Assets (jiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			-	-				
(fi) Financial Assets (f) Investments (f) Investments (f) Investments (f) Other Financial Assets (f) Other Financial Assets (g) Other Financial Assets (g) Other Non- current Assets (g) Other Non- current Assets (g) Financial Assets (g) Financial Assets (g) Inventories (g) Financial Assets (g) Financial			-	-		33. 35.		
Dimestments		=	-	-	39.06	30.		
(ii) Chans (iii) Other Financial Assets (iii) Other Non- current Assets (iii) Courrent Assets (iii) Example 1			005.40	001.01	22.17	22		
(iii) Other Financial Assets	,				33.17	33.		
Other Non-current Assets	٠,				-	-		
1,813.16						39.		
(2) Current Assets (a) Inventories (b) Financial Assets (i) Investments (ii) Investments (iii) Trade receivables (iii) Trade receivables (iii) Bank, Cash & cash equivalents (iii) Bank, Cash & cash equivalents (iv) Bank balances other than (iii) above (v) Loans (v) Loans (vi) Loans (vi) Other financial assets (iv) Other financial assets (viii) Other financial assets (viiii) Current tax assets (net) (c) Current tax assets (net) (d) Other Current Assets TOTAL AS	Other N	r Non- current Assets				88		
(a) Inventories (b) Financial Assets (b) Financial Assets (c) Investments (d) Investments (d) Investments (e) Financial Assets (ii) Trade receivables (iii) Trade receivables (66.23 90.44 268.78 (iii) Bank, Cash & cash equivalents (57.2 2.32 69.21 (iv) Bank balances other than (iii) above (25.66.2 238.46 381.80 (v) Loans (v) Loans (v) Other financial assets (70.25 2.32 1.30 3.93 19.64 36.93 (c) Current Lassets (70.25 2.32 1.30 3.93 19.64 36.93 (c) Current Assets (70.25 2.32 1.30 3.93 19.64 36.93 (c) Current Assets (70.25 2.32 1.30 3.93 19.64 36.93 (c) Current Assets (70.25 2.32 3.30 3.30 3.30 3.30 3.30 3.30 3.30			1,813.16	1,772.04	3,266.01	3,235		
(b) Financial Assets (i) Investments (ii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iii) Bank, Cash & cash equivalents (iii) Bank, Cash & cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (vi) Other financial assets (vii) Other financial assets (viii) Other Current Assets (viiii) Other Current Assets (viiiii) Other Current Assets (viiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii								
(i) Investments			486.33	548.88	645.87	727.		
(ii) Trade receivables (66.23 90.44 268.78 (iii) Bank, Cash & cash equivalents (63.12 2.32 69.21 (iv) Bank balances other than (iii) above (255.62 238.46 381.80 (v) Loans (494.41 442.11 282.24 (vi) Other financial assets 3.93 19.64 36.93 (c) Current tax assets (net) (70 Other Current Assets (70 Other Equity Asset (70 Other Current Liabilities (70 Other								
(iii) Bank, Cash & cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Other financial assets (vi) Other financial assets (c) Current tax assets (net) (d) Other Current Assets TOTAL ASSETS TOTAL ASSETS EQUITY AND LIABILITIES: EQUITY AND LIABILITIES: EQUITY AND LIABILITIES: EQUITY Council assets (a) 3,33,30,62,48 (b) Other Equity (c) Non Controlling Interests (b) Other Equity (c) Non Controlling Interests (c) Non-Controlling Interests (d) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (d) Other non current liabilities (d) Other non current liabilities (ii) Trade Payables (a) Total Captures (a) Financial Liabilities (b) Borrowings (c) Current Liabilities (d) Other non current liabilities (e) Deferred tax liabilities (ii) Trade Payables (iii) Trade Payables (iii) Total envisons (iii) Trade Payables (iii) Total envisons (iii) Total envisons (iv) Total Capture (iv) Other financial liabilities (iv) Borrowings (iv) Total Capture (iv) Other financial liabilities (iv) Borrowings (iv) Total Capture (iv) Other non current liabilities (iv) Borrowings (iv) Total Capture (iv) Other non current liabilities (iv) Borrowings (iv) Total Capture (iv) Other non current liabilities (iv) Borrowings (iv) Total Capture (iv) Other non current liabilities (iv) Borrowings (iv) Total Capture (iv) Other non current liabilities (iv) Borrowings (iv) Total Capture (iv) Total Captur	.,					352.		
(iv) Bank balances other than (iii) above (y) Chans (494,41 442.11 282.24 (vi) Other financial assets (net)			66.23	90.44	268.78	182		
(v) Loans (v) Other financial assets (c) Current tax assets (net) (d) Other Current Assets 159.40	(iii) Banl	ank, Cash & cash equivalents		2.32	69.21	7		
(c) Current tax assets (net)	(iv) Banl	ank balances other than (iii) above	255.62	238.46	381.80	364		
(c) Current tax assets (net) (d) Other Current Assets 159.40	(v) Loan	pans	494.41	442.11	282.24	300		
Column 179.82 206.38 2,021.91 1,732.24 2,521.80 1,732.24 1,202.24 2,521.80 2,214 2,224.80 2,224.8	(vi) Oth	ther financial assets	3.93	19.64	36.93	72		
TOTAL ASSETS 3,835.07 3,504.28 5,787.81	Current	ent tax assets (net)	-	-	0.07	3		
Color	Other C	r Current Assets	159.40	179.82	206.38	235.		
EQUITY AND LIABILITIES: EQUITY			2,021.91	1,732.24	2,521.80	2,245		
EQUITY AND LIABILITIES: EQUITY								
EQUITY Equity Share capital 35.24 35.27 36.69.36 3.102.72 3.669.36 3.102.72 3.669.36 3.102.72 3.779.51 110.15			3,835.07	3,504.28	5,787.81	5,481.		
(a) Equity Share capital 35.24 35.24 35.24 (b) Other Equity 3,266.38 3,067.48 3,634.12 Equity Attributable to owners of the company 3,301.62 3,102.72 3,669.36 (c) Non Controlling Interests - - 110.15 Total Equity 3,301.62 3,102.72 3,779.51 LIABILITIES 3,301.62 3,102.72 3,779.51 (i) Non-current Liabilities: (a) Financial Liabilities 56.90 82.73 971.04 (b) Provisions 31.32 30.94 37.52 (c) Deferred tax liabilities (Net) 41.87 39.58 104.85 (d) Other non current liabilities - - 4.35 (e) Deferred Liabilities - - 4.35 (f) Borrowings 51.62 56.22 248.66 (g) Trade Payables 6.54 3.49 7.36 (g) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (g) Total outstanding dues of creditors other than micro and small enterprises 98.97 82.27 192.19 (g) Other current liabilitie								
(b) Other Equity								
Equity Attributable to owners of the company 3,301.62 3,102.72 3,669.36						35		
C						3,374		
3,301.62 3,102.72 3,779.51			3,301.62	3,102.72		3,410		
Content Liabilities		•	-	-		100		
(1) Non-current Liabilities: (a) Financial Liabilities: (b) Financial Liabilities (c) Borrowings 56.90 82.73 971.04 (b) Provisions 3.17 3.11 19.85 (b) Provisions 31.32 30.94 37.52 (c) Deferred tax liabilities (Net) 41.87 39.58 104.85 (d) Other non current liabilities - - 4.35 (2) Current Liabilities - - 4.35 (a) Financial Liabilities - - - 4.36 (b) Borrowings 51.62 56.22 248.66 56.22 248.66 66 (ii) Trade Payables -			3,301.62	3,102.72	3,779.51	3,510		
(a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (i) Provisions (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non current liabilities (e) Provisions (f) Other non current liabilities (i) Borrowings (ii) Trade Payables (ii) Trade Payables (iii) Trade Payables (iii) Trade loutstanding dues of micro and small enterprises (iv) Total outstanding dues of creditors other than micro and small enterprises (iviii) Other financial liabilities (iv) Other current li								
(i) Borrowings 56.90 82.73 971.04 (ii) Other financial liabilities 3.17 3.11 19.85 (b) Provisions 31.32 30.94 37.52 (c) Deferred tax liabilities (Net) 41.87 39.58 104.85 (d) Other non current liabilities - - 4.35 (2) Current Liabilities - - 4.35 (a) Financial Liabilities - 56.22 248.66 (ii) Borrowings 51.62 56.22 248.66 (ii) Trade Payables - - - - (a) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 (iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77	Non-cui	current Liabilities :						
(ii) Other financial liabilities 3.17 3.11 19.85 (b) Provisions 31.32 30.94 37.52 (c) Deferred tax liabilities (Net) 41.87 39.58 104.85 (d) Other non current liabilities - - 4.35 (2) Current Liabilities 133.26 156.36 1,137.61 (2) Current Liabilities 51.62 56.22 248.66 (i) Borrowings 51.62 56.22 248.66 (ii) Trade Payables 6.54 3.49 7.36 (b) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 (iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77	inancia	ncial Liabilities						
(b) Provisions 31.32 30.94 37.52 (c) Deferred tax liabilities (Net) 41.87 39.58 104.85 (d) Other non current liabilities 4.35 (e) Other non current liabilities 4.35 (f) Other non current liabilities (net) 133.26 156.36 1,137.61 (f) Other current liabilities (i) Borrowings (ii) Trade Payables (a) Total outstanding dues of micro and small enterprises (b) Total outstanding dues of creditors other than micro and small enterprises (iii) Other financial liabilities (iii) Other current liabilities (b) Other current liabilities (c) Provisions (c) Provisions (d) Current tax Liabilities (net) 31.32 30.94 37.52 (d) 104.85 (d) 104.85 (d) 104.87 (d) 134.86 (e) Provisions (d) 104.87 (f) 104.85 (f) 104.87 (f)	(i) Borro	prrowings	56.90	82.73	971.04	1,063		
(c) Deferred tax liabilities (Net) (d) Other non current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total outstanding dues of micro and small enterprises (b) Total outstanding dues of creditors other than micro and small enterprises (iii) Other financial liabilities (iii) Other functial liabilities (iii) Other current liabilities (iiii) Other current liabilities	(ii) Othe	ther financial liabilities				14		
(c) Deferred tax liabilities (Net) (d) Other non current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total outstanding dues of micro and small enterprises (b) Total outstanding dues of creditors other than micro and small enterprises (iii) Other financial liabilities (iii) Other functial liabilities (iii) Other current liabilities (iiii) Other current liabilities	Provisio	sions	31.32	30.94	37.52	36		
133.26	Deferre	rred tax liabilities (Net)	41.87	39.58	104.85	101		
(2) Current Liabilities (a) Financial Liabilities 51.62 56.22 248.66 (ii) Trade Payables 51.62 56.22 248.66 (a) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 and small enterprises (iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77	Other n	r non current liabilities	-	-	4.35	4		
(a) Financial Liabilities			133.26	156.36	1,137.61	1,220		
(i) Borrowings 51.62 56.22 248.66 (ii) Trade Payables 6.54 3.49 7.36 (b) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 and small enterprises 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77	Current	ent Liabilities						
(ii) Trade Payables 6.54 3.49 7.36 (a) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 (iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77	inancia	ncial Liabilities						
(ii) Trade Payables 6.54 3.49 7.36 (a) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 (iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77	(i) Borr	orrowings	51.62	56.22	248.66	343		
(a) Total outstanding dues of micro and small enterprises 6.54 3.49 7.36 (b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 and small enterprises 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77		· ·						
(b) Total outstanding dues of creditors other than micro and small enterprises 119.43 51.57 218.31 (iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77			6.54	3.49	7.36	5		
and small enterprises (iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77						129		
(iii) Other financial liabilities 98.97 82.27 192.19 (b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77		· ·						
(b) Other current liabilities 57.32 46.97 134.86 (c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77			98.97	82.27	192.19	158		
(c) Provisions 2.14 1.00 3.54 (d) Current tax Liabilities (net) 64.17 3.68 65.77						107		
(d) Current tax Liabilities (net) 64.17 3.68 65.77						2		
						4		
100.17 210.20 070.07	Janion	ant tax Elabilities (flot)				750		
			700.17	243.20	070.07	730		
TOTAL EQUITY AND LIABILITIES 3,835.07 3,504.28 5,787.81		TOTAL FOLITY AND HARRITIES	3 835 07	3 504 29	5 787 81	5,481.		

FOR AND ON BEHALF OF BOARD OF DIRECTORS

P.K.JAIN Place : Raipur Date: 27.10.2023 WHOLETIME DIRECTOR & CFO