



STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2024

(` in Crore except per share data)

	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited			Audited	Audited
1	Income					
	a) Income from Operations	666.05	654.33	810.52	2,719.23	3,009.29
	b) Other Operating Income	3.96	2.93	5.13	14.22	11.16
	Revenue from Operations	670.01	657.26	815.65	2,733.45	3,020.45
	c) Other Income	30.32	37.41	17.41	185.05	87.24
	Total Income	700.33	694.67	833.06	2,918.50	3,107.69
2	Expenses					
	a) Cost of Materials consumed	375.74	434.93	453.50	1,670.80	1,719.83
	b) Purchase of stock in-trade	0.76	5.66	35.00	45.25	89.88
	c) Changes in inventories of finished goods, WIP and stock-in-trade	48.41	(26.91)	22.56	76.22	(20.91)
	d) Employee benefit expenses	25.05	28.79	22.64	105.71	94.69
	e) Finance Costs	5.38	4.40	4.74	18.24	15.95
	f) Depreciation and amortisation expenses	16.50	16.27	16.60	64.48	65.89
	g) other expenses	84.13	84.11	76.52	320.99	295.59
	Total Expenses	555.97	547.25	631.56	2,301.69	2,260.92
3	Profit /(Loss) from ordinary activities before exceptional items (1-2)	144.36	147.42	201.50	616.81	846.77
4	Exceptional items-Income / (Expense)	-	-	-	-	-
5	Profit /(Loss) from ordinary activities before tax	144.36	147.42	201.50	616.81	846.77
6	Tax Expense					
	Current Tax	44.87	35.59	53.33	151.14	216.36
	Deferred Tax	(1.58)	(0.93)	(0.45)	(0.21)	(8.00)
7	Net Profit /(Loss) from ordinary activities after tax (5-6)	101.07	112.76	148.62	465.88	638.41
	Total Profit / (Loss)	101.07	112.76	148.62	465.88	638.41
8	Other comprehensive income					
	Items that will not be reclassified to profit or loss	1.09	(0.14)	(0.29)	0.67	(0.56)
	Income tax relating to items that will not be reclassified to profit or loss	(0.10)	0.01	0.03	(0.09)	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	102.06	112.63	148.36	466.46	637.87
10	Paid up equity share capital (Eq. shares of ` 1/- each)	35.24	35.24	35.24	35.24	35.24
11	Other Equity excluding revaluation reserves				3,481.10	3,067.48
11	Earnings per share of ` 1/- each (not annualised)					
	a) Basic	2.87	3.20	4.22	13.22	18.02
	b) Diluted	2.87	3.20	4.22	13.22	18.02

NOTES :-

- 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 25th May' 2024.
- 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 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.
- The Board of Directors of the Company have recommended dividend of ₹ 1/- per share i.e. 100% for the year ended March 31, 2024 subject to approval of the members at the ensuing Annual General Meeting.
- Figures for the quarter ended March 31,2024 represent the difference between the audited figures in respect of the full financial year and the published figures upto nine months ended on December 31, 2023.
- The figures for the corresponding previous periods have been 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
Date : 25.05.2024

P.K. JAIN
WHOLETIME DIRECTOR & CFO



STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31/03/2024

(` in Crore)

	Particulars	Quarter ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited			Audited	Audited
1	Segment Revenue					
	a) Steel	531.10	531.06	647.88	2,180.42	2,386.19
	b) Ferro Alloys	153.25	150.06	199.31	647.73	745.74
	c) Power	69.10	70.15	72.01	273.06	255.88
	d) Unallocated	8.04	6.53	7.86	28.35	23.17
	Total	761.49	757.80	927.06	3,129.56	3,410.98
	Less: Inter Segment Revenue	91.48	100.54	111.41	396.11	390.53
	Net Sales/Income from operations	670.01	657.26	815.65	2,733.45	3,020.45
2	Segment Results					
	Profit/(Loss) before tax and interest and forex fluctuation gain/(loss)					
	a) Steel	111.73	122.00	170.66	440.84	671.06
	b) Ferro Alloys	25.39	20.57	36.79	94.57	167.59
	c) Power	1.76	(0.50)	(3.44)	(1.28)	(5.14)
	Total	138.88	142.07	204.01	534.13	833.51
	Less: i) Interest & Forex fluctuation Gain/(Loss)	(4.58)	(3.85)	(3.96)	(14.74)	(10.83)
	ii) Unallocable expenditure net off unallocable income. Gain/(Loss)	10.06	9.20	1.45	97.42	24.09
	Total Profit before tax	144.36	147.42	201.50	616.81	846.77
3	Segment Assets					
	a) Steel	789.04	849.70	1,057.62	789.04	1,057.62
	b) Ferro Alloys	206.53	219.06	269.68	206.53	269.68
	c) Power	106.23	116.70	98.55	106.23	98.55
	d) Unallocated	2,788.90	2,773.44	2,078.43	2,788.90	2,078.43
	Total	3,890.70	3,958.90	3,504.28	3,890.70	3,504.28
4	Segment Liabilities					
	a) Steel	164.09	201.82	201.98	164.09	201.98
	b) Ferro Alloys	25.58	25.87	29.62	25.58	29.62
	c) Power	39.59	41.15	42.15	39.59	42.15
	d) Unallocated	145.10	275.78	127.81	145.10	127.81
	Total	374.36	544.62	401.56	374.36	401.56

NOTES :-

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

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Place : RAIPUR
Date : 25.05.2024

P.K. JAIN
WHOLETIME DIRECTOR & CFO

SARDA ENERGY & MINERALS LIMITED
STANDALONE CASH FLOW STATEMENT THE YEAR ENDED 31st MARCH 2024

(₹ in Crore)

	PARTICULARS	Year ended 31.03.2024	Year ended 31.03.2023
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	Profit before tax as per statement of Profit & Loss	616.81	846.77
	Adjustments for :		
	Depreciation and amortization expense	64.48	65.89
	Finance Costs	18.24	15.95
	Exchange differences on translation of assets and liabilities	(0.37)	(0.42)
	Loss pertaining to scraping of assets	(0.05)	0.33
	Allowance/(Reversal) for credit losses on financial assets	(0.12)	0.14
	Interest Income	(97.72)	(66.59)
	Corporate Guarantee Commission	(0.49)	(0.39)
	Net (Gain)/Loss on investments pertaining to Fair valuation	(51.31)	25.49
	Dividend Income	(5.45)	(21.74)
	(Profit) / Loss on sale of investments	(13.86)	(2.36)
	(Profit) / Loss on sale of PPE	0.05	(2.17)
	Share of (Profit)/loss in Partnership Firm	(14.73)	(17.82)
	Coal Mining Assets written off	-	0.30
	Operating Profit before changes in non-current/current assets and liabilities	515.48	843.38
	Adjustments for :		
	Trade Receivables	49.32	2.56
	Inventories	201.74	(119.75)
	Trade Payables	13.39	(86.86)
	Loans and advances and other assets	282.75	(36.80)
	Liabilities and provisions	(40.43)	(0.52)
	Cash generated from operations	1,022.25	602.01
	Income Tax Paid	(144.78)	(222.15)
	Net cash from/ (used in) operating activities	877.47	379.86
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	Investment in PPE including capital advances	(73.50)	(21.73)
	Sale proceeds of PPE	0.37	2.67
	Investment made in Subsidiaries	(80.71)	14.35
	Investment in FDR (made)/Liquidated	(308.39)	(229.49)
	Other Investments (made)/liquidated	(138.23)	41.06
	Loan/Interest repaid by/(given) to related parties	(164.07)	(67.47)
	Loan/Interest repaid by/(given) to Others	(61.55)	7.46
	Interest received	97.72	66.59
	Dividend received	5.45	21.74
	Cash from/(used in) investing activities	(722.91)	(164.82)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Payments for Buy Back of shares	-	(151.67)
	Repayment of long term borrowings	(51.55)	(60.13)
	Short term borrowings (net)	43.03	28.52
	Finance cost	(19.39)	(16.98)
	Dividend paid	(52.86)	(27.04)
	Cash from/(used in) financing activities	(80.77)	(227.30)
	Increase/(decrease) in Cash and Cash equivalents (A+B+C)	73.79	(12.26)
	INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	73.79	(12.26)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	2.32	14.58
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	76.11	2.32
	Supplementary Information:		
	Restricted Cash Balance	0.93	0.89
	Increase/(decrease) in Cash and Cash equivalents	73.79	(12.26)
	Notes:		
(a)	Cash and cash equivalent include the following :		
	Cash on Hand	0.18	0.15
	Balances with Scheduled banks	75.93	2.17
		76.11	2.32

(b) Figures in brackets represent outflows.

PLACE: RAIPUR
DATE: 25.05.2024

FOR AND ON BEHALF OF BOARD OF DIRECTORS

P.K.JAIN
WHOLETIME DIRECTOR & CFO



STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2024

(` in Crore except per share data)

	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Unaudited			Audited	
1	Income					
	Income from Operations	877.24	913.83	1,076.05	3,822.95	4,189.40
	Other Operating Income	12.01	11.56	0.22	45.18	22.50
	a) Revenue from Operations	889.25	925.39	1,076.27	3,868.13	4,211.90
	b) Other Income	43.30	34.21	23.58	184.17	49.39
	Total Income	932.55	959.60	1,099.85	4,052.30	4,261.29
2	Expenses					
	a) Cost of Materials consumed	500.19	579.10	632.83	2,287.63	2,312.09
	b) Purchase of stock in-trade	0.89	10.17	32.60	58.66	189.25
	c) Changes in inventories of finished goods, work in progress and stock in trade	69.62	(22.73)	43.92	60.79	(6.04)
	d) Employee benefit expenses	33.57	38.61	30.91	142.31	127.10
	e) Finance Costs	27.57	31.13	27.60	128.41	124.41
	f) Depreciation and amortisation expenses	46.27	46.41	45.29	183.30	178.35
	g) other expenses	132.65	132.05	121.96	520.92	529.29
	Total Expenses	810.76	814.74	935.11	3,382.02	3,454.45
3	Profit /(Loss) from ordinary activities before exceptional items(1-2)	121.79	144.86	164.74	670.28	806.84
4	Exceptional items-Income / (Expense)	(1.13)	(1.78)	-	(2.91)	-
5	Profit /(Loss) from ordinary activities before tax	120.66	143.08	164.74	667.37	806.84
6	Tax Expense					
	Current Tax	44.52	37.43	52.59	157.44	221.39
	Deferred Tax	(0.14)	(1.62)	(3.36)	1.30	(19.59)
7	Net Profit /(Loss) from ordinary activities after tax (5-6)	76.28	107.27	115.51	508.63	605.04
8	Share of Profit/(Loss) of Associates and Joint Ventures	11.71	7.18	(0.60)	15.41	(1.06)
	Total Profit / (Loss)	87.99	114.45	114.91	524.04	603.98
9	Other comprehensive income / (loss), net of tax	8.67	(0.58)	(0.34)	7.05	(1.10)
10	TOTAL COMPREHENSIVE INCOME , NET OF TAX	96.66	113.87	114.57	531.09	602.88
11	Net Profit/(Loss) attributable to					
	a) Owner of the Company	94.38	117.16	121.24	523.00	602.11
	b) Non Controlling Interest	(6.39)	(2.71)	(6.33)	1.04	1.87
12	Other Comprehensive income attributable to					
	a) Owner of the Company	4.10	(0.44)	(0.44)	2.83	(1.12)
	b) Non Controlling Interest	4.57	(0.14)	0.10	4.22	0.02
13	Total Comprehensive income attributable to					
	a) Owner of the Company	98.47	116.71	120.80	525.83	601.00
	b) Non Controlling Interest	(1.81)	(2.84)	(6.23)	5.26	1.88
14	Paid up equity share capital (Eq. shares of ` 1/- each)	35.24	35.24	35.24	35.24	35.24
15	Earnings per share of ` 1/- each (not annualised)					
	a) Basic	2.68	3.32	3.44	14.84	16.99
	b) Diluted	2.68	3.32	3.44	14.84	16.99

NOTES :-

- 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 25th May 2024.
- 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.
- The Board of Directors have recommended dividend of ₹ 1/- per share i.e. 100% for the year ended March 31, 2024 subject to approval of the members at the ensuing Annual General Meeting.
- The other income includes effect of mark to market gain/(loss) on investment.
- The other expenses are net of forex gain of ` 2.29 Crore in the Quarter and ` 10.95 Crore in the year ended 31.03.2024.
- Exceptional items include loss of transmission line tower due to flood in Hydro Power Plant in Sikkim and damage of low pressure pipe line due to land slide at Uttarakhand small hydro power plant.
- Figures for the quarter ended 31st March 31, 2024 represent the difference between the audited figures in respect of the full financial year and the published figures upto nine months ended on December 31st, 2023.
- 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 Group's website - www.seml.co.in and also on the website of BSE and NSE.

The key standalone financial results are given below:

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Unaudited			Audited	
Revenue from operations	670.01	657.26	815.65	2,733.45	3,020.45
Profit /(Loss) before tax	144.36	147.42	201.50	616.81	846.77
Profit /(Loss) after tax	101.07	112.76	148.62	465.88	638.41

FOR AND ON BEHALF OF BOARD OF DIRECTORS



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 YEAR ENDED 31/03/2024

(₹ in Crore)

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Unaudited			Audited	
1 Segment Revenue					
a) Steel	504.35	510.00	591.46	2,071.99	2,256.77
b) Ferro Alloys	367.17	363.23	484.18	1,527.99	1,691.24
c) Power	161.96	212.42	190.54	896.62	877.04
d) Unallocated	8.07	4.31	8.01	28.12	40.75
Total	1,041.55	1,089.96	1,274.19	4,524.72	4,865.80
Less: Inter Segment Revenue	152.30	164.57	197.92	656.59	653.90
Net Sales/Income from operations	889.25	925.39	1,076.27	3,868.13	4,211.90
2 Segment Results					
Profit/(Loss) before tax and interest and forex fluctuation gain/(loss)					
a) Steel	111.73	121.99	170.66	440.84	671.06
b) Ferro Alloys	36.74	34.19	39.34	154.78	193.95
c) Power	(11.86)	23.89	(20.10)	152.90	133.31
Total	136.61	180.07	189.90	748.52	998.32
Adjusted by: i) Interest & Forex fluctuation Gain/(Loss)	(22.26)	(32.37)	(22.71)	(117.46)	(115.97)
ii) Unallocable expenditure netoff unallocable income	6.31	(4.62)	(2.45)	36.31	(75.51)
Gain/(Loss)					
Total Profit before tax	120.66	143.08	164.74	667.37	806.84
3 Segment Assets					
a) Steel	789.04	849.70	1,057.62	789.04	1,057.62
b) Ferro Alloys	743.62	807.00	870.19	743.62	870.19
c) Power	2,698.28	2,633.99	2,491.26	2,698.28	2,491.26
d) Unallocated	1,737.89	1,642.64	1,029.31	1,737.89	1,029.31
Total	5,968.83	5,933.33	5,448.38	5,968.83	5,448.38
4 Segment Liabilities					
a) Steel	164.09	201.82	201.98	164.09	201.98
b) Ferro Alloys	217.47	268.29	327.11	217.47	327.11
c) Power	1,262.99	1,196.08	1,335.88	1,262.99	1,335.88
d) Unallocated	363.15	400.27	106.09	363.15	106.09
Total	2,007.71	2,066.46	1,971.06	2,007.70	1,971.06

NOTES :-

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

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Place : Raipur
 Date : 25.05.2024

P.K.JAIN
 WHOLETIME DIRECTOR & CFO

SARDA ENERGY & MINERALS LIMITED
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2024

(` in Crore)

PARTICULARS	Year ended 31.03.2024	Year ended 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before tax as per Profit & Loss Account	667.37	806.84
Adjustments to reconcile profit before tax to cash generated by operating activities		
Depreciation and amortization expense	183.30	178.35
Finance Costs	128.41	124.41
Share of Profit/(loss) of joint ventures	15.41	(1.06)
Loss/(Profit) pertaining to scraping of assets	(0.14)	1.23
Coal Mining Assets written off	-	0.30
Exchange differences on translation of assets & liabilities	(1.54)	2.17
Net (Gain)/Loss on investments pertaining to Fair valuation	(67.91)	28.99
Interest Income	(83.09)	(50.23)
Dividend income	(2.41)	(2.20)
Amortization of Capital Subsidy	(0.10)	(0.10)
(Profit) / Loss on sale of investments	(13.72)	(3.74)
Allowance for credit losses on financial assets	(0.12)	(0.14)
Impairment loss on discarding of Assets	(2.91)	-
Operating Profit Before Working Capital Changes	822.56	1,084.82
Changes in assets and liabilities		
Trade Receivables	81.97	(12.48)
Inventories	197.76	(114.15)
Trade Payables	38.29	(76.58)
Loans and advances and other assets	(262.73)	28.10
Liabilities and provisions	26.96	21.59
Income Tax Paid	(152.52)	(229.86)
NET CASH GENERATED FROM (USED IN) OPERATING ACTIVITIES	752.29	701.44
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Investment in Property Plant & Equipment	(265.52)	(216.75)
Sale of Property, Plant & Equipment	0.42	0.50
Investment made in Joint Ventures, MFs & Others	(173.50)	(33.56)
Investment in FDR (made)/liquidated	(299.40)	(298.72)
Investment liquidated in MFs & Others	27.11	103.80
Loan repaid by/(given to) related & others parties	210.58	(16.35)
Interest received	59.24	33.04
Dividend received	2.41	2.20
Change in non-controlling interest	4.39	(5.31)
NET CASH (USED)/GENERATED IN INVESTING ACTIVITIES	(434.28)	(431.14)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Payments for Buy Back of shares	-	(151.67)
Repayment of long term borrowings	(4.77)	(131.62)
Short term borrowings (net)	(35.81)	(45.78)
Interest Paid	(128.39)	(122.49)
Dividend paid	(52.86)	(27.04)
NET CASH (USED)/GENERATED IN FINANCING ACTIVITIES	(221.83)	(478.60)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	96.18	(208.30)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	7.86	216.16
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	104.05	7.86
Supplementary Information:		
Restricted Cash Balance	663.64	364.20
Notes:		
(a) Cash and cash equivalent include the following :		
Cash on Hand	0.36	0.21
Balances with banks	103.69	7.65
	104.05	7.86

(b) Figures in brackets represent outflows.

FOR AND ON BEHALF OF THE BOARD

Place : Raipur
Date : 25.05.2024

P.K.JAIN
WHOLETIME DIRECTOR & CFO



SARDA ENERGY & MINERALS LIMITED
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STATEMENT OF ASSETS AND LIABILITIES

(` in Crore)

	STANDALONE		CONSOLIDATED	
	As at 31.03.2024	As at 31.03.2023	As at 31.03.2024	As at 31.03.2023
	Audited			
ASSETS				
(1) Non-current Assets				
(a) Property, Plant & Equipment	516.53	519.77	2,715.40	2,758.22
(b) Capital work-in-progress	46.39	27.64	249.71	131.15
(c) Investment Property	29.70	38.01	38.01	46.37
(d) Goodwill on Consolidation	-	-	33.00	33.00
(e) Other Intangible Assets	36.10	37.69	66.94	69.68
(f) Other Intangible Assets under development	-	-	0.97	0.62
(g) Investment in associates and joint ventures	-	-	52.89	35.89
(h) Financial Assets				
(i) Investments	987.06	891.01	47.97	33.80
(ii) Loans	-	199.73	-	-
(iii) Other Financial Assets	8.69	0.24	46.48	39.45
(i) Other Non-current Assets	71.66	57.95	125.92	88.36
	1,696.13	1,772.04	3,377.29	3,236.54
(2) Current Assets				
(a) Inventories	347.15	548.88	528.39	726.15
(b) Financial Assets				
(i) Investments	413.87	210.57	557.97	352.59
(ii) Trade receivables	41.48	90.44	101.17	182.02
(iii) Cash & cash equivalents	76.11	2.32	104.05	7.86
(iv) Bank balances other than (iii) above	546.89	238.46	663.64	364.20
(v) Loans	667.62	442.11	487.00	300.03
(vi) Other financial assets	2.07	19.64	41.17	72.67
(c) Current tax assets (net)	-	-	0.58	3.52
(d) Other Current Assets	99.38	179.82	140.59	235.80
	2,194.57	1,732.24	2,624.56	2,244.84
TOTAL ASSETS	3,890.70	3,504.28	6,001.85	5,481.38
EQUITY AND LIABILITIES:				
EQUITY				
(a) Equity Share capital	35.24	35.24	35.24	35.24
(b) Other Equity	3,481.10	3,067.48	3,853.40	3,374.84
Equity Attributable to owners of the company	3,516.34	3,102.72	3,888.64	3,410.08
(c) Non Controlling Interests	-	-	105.51	100.24
Total Equity	3,516.34	3,102.72	3,994.15	3,510.32
LIABILITIES				
(1) Non-current Liabilities :				
(a) Financial Liabilities				
(i) Borrowings	34.79	82.73	1,058.27	1,063.04
(ii) Other financial liabilities	3.04	3.11	21.18	14.66
(b) Other non current liabilities	-	-	4.30	4.40
(c) Provisions	31.45	30.94	38.70	36.38
(d) Deferred tax liabilities (Net)	39.46	39.58	104.80	101.94
	108.74	156.36	1,227.25	1,220.42
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	99.23	56.22	307.97	343.93
(ii) Trade Payables				
(a) Total outstanding dues of micro and small enterprises	6.15	3.49	7.64	5.12
(b) Total outstanding dues of creditors other than micro and small enterprises	62.11	51.57	164.97	129.59
(iii) Other financial liabilities	45.40	82.27	146.19	158.05
(b) Other current liabilities	39.12	46.97	138.12	107.59
(c) Provisions	0.68	1.00	2.13	2.32
(d) Current tax Liabilities (net)	12.93	3.68	13.43	4.04
	265.62	245.20	780.45	750.64
TOTAL EQUITY AND LIABILITIES	3,890.70	3,504.28	6,001.85	5,481.38

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Place : Raipur
Date : 25.05.2024

P.K.JAIN
WHOLETEIME DIRECTOR & CFO