

## Consolidated Statement of Cash Flow

(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	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>A. Cash flow from operating activities</b>		
Profit before tax	30,566.17	8,470.86
<b>Adjustments to reconcile profit before tax to net cash flows</b>		
Depreciation and amortisation expenses	5,939.02	5,940.75
Property, plant and equipment written off ROU	(13.32)	-
Property, plant and equipment written off	0.92	3.25
Net unrealised loss on foreign exchange fluctuation	28.45	356.39
Impairment Loss/ (Reversal) on Financial Assets (net)	10.30	(796.81)
Loss on derecognition of financial assets measured at amortised cost	-	1,885.67
Unwinding of discount on trade & late payment surcharge receivables	(712.05)	(1,008.26)
Finance costs	7,092.09	7,955.56
Net gain on financial assets measured at FVTPL	(79.47)	(77.39)
Interest income from others	(37.40)	-
Liabilities no longer required, written back (refer note 3.45)	(8,411.72)	-
Claims Settled (refer note 3.45)	285.62	-
Other trade receivable deductions	(1,069.27)	-
Doubtful receivables and advances written off	1.37	-
Interest income on bank deposits	(342.67)	(300.64)
<b>Operating cash flows before working capital changes</b>	<b>33,258.04</b>	<b>22,429.38</b>
Decrease/(increase) in inventories	1,666.93	(2,691.87)
Decrease/(increase) in trade receivables and late payment surcharge receivables	8,286.22	(3,140.83)
Decrease/(increase) in financial and non-financial assets	375.00	(564.82)
Decrease in trade payable, other financial liabilities and current liabilities	(867.00)	(26.54)
Decrease in provisions	(3.40)	(43.14)
<b>Cash generated from operations</b>	<b>42,715.79</b>	<b>15,962.18</b>
Income-tax paid (net of refund)	45.12	(97.53)
<b>Net cash generated from operating activities (A)</b>	<b>42,760.91</b>	<b>15,864.65</b>
<b>B. Cash flows from investing activities</b>		
Payment for purchase of property, plant and equipment and capital work-in-progress	(1,217.67)	(456.37)
(Investment)/redemption of mutual funds (net)	(149.08)	2,391.25
Maturity of bank deposits (net)	263.58	3,799.25
Interest income from Others	37.40	-

Interest income received	325.02	366.85
<b>Net cash (used in) / generated from investing activities (B)</b>	<b>(740.75)</b>	<b>6,100.98</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from long-term borrowings	14,750.00	30,000.00
Repayment of long-term borrowings	(3,789.50)	(67,023.04)
(Repayment)/Proceeds of short-term borrowings (net)	(10,656.29)	19,286.16
Payment of lease liabilities	(20.93)	(10.54)
Finance costs paid	(7,120.60)	(7,946.53)
Shares Buy back (refer note 3.43)	(20,000.30)	-
Dividend paid (refer note 3.12)	(14,472.45)	-
<b>Net cash used in financing activities (C)</b>	<b>(41,310.07)</b>	<b>(25,693.95)</b>
Net increase/(decrease) in cash and cash equivalents (A+B+C)	710.09	(3,728.32)
Cash and cash equivalents at the beginning of the year	1,030.69	4,759.01
<b>Cash and cash equivalents at the end of the year</b>	<b>1,740.78</b>	<b>1,030.69</b>
<b>Components of cash and cash equivalents comprise:</b>		
Balance with scheduled banks		
In current accounts	740.77	726.39
Deposits with original maturity of less than three months	1,000.01	304.30
<b>Total cash and cash equivalents</b>	<b>1,740.78</b>	<b>1,030.69</b>

For changes in liabilities arising from financing activities refer note 3.34

**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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