

Consolidated Statement of Changes in Equity for the year ended 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

A. Equity share capital		No. of shares	Amount	B. Other Equity												
Particulars				Reserves and surplus										Equity attributable to the owner of the Company	Total	
				Securities premium	Capital reserve on acquisition	Capital reserve	Capital redemption reserve	Share based payments reserve (refer note 3.39)	Other reserves	Retained earnings	Re-measurement of post-employment benefit obligations	Effective portion of cash flow hedges	Hedge Reserve - cost of Hedging			
Balance as at April 1, 2022		5,433,668,574	54,336.69													
Changes in equity share capital during the current year		-	-													
Balance as at March 31, 2023		5,433,668,574	54,336.69													
Changes in equity share capital during the current year (refer note 3.43)		(821,424,000)	(8,214.24)													
Balance as at March 31, 2024		4,612,244,574	46,122.45	40,207.03	(14,550.18)	1,121.58	1.01	143.06	1,095.73	28,366.33	(74.06)	86.67	58.04	56,654.21	56,654.21	
Share-based payments charged to profit or loss		-	-					97.13						97.13		97.13
Adjustment for re-charge for share-based payments		-	-					(121.42)						(121.42)		(121.42)
Profit for the year		-	-							6,214.26				6,214.26		6,214.26
Remeasurement of post-employment benefit obligations		-	-								24.66			24.66		24.66
Hedge reserve		-	-									(86.67)	(58.04)	(144.71)		(144.71)
Balance as at March 31, 2023		40,207.03	(14,550.18)	1,121.58	1.01	125.00	74.00	118.77	1,095.73	34,580.59	(49.40)	-	-	62,724.13	62,724.13	

Profit for the year	-	-	-	-	22,810.16	-	-	22,810.16	22,810.16	22,810.16
Remeasurement of post-employment benefit obligations	-	-	-	-	-	(7.43)	-	(7.43)	(7.43)	(7.43)
Dividend paid (refer note 3.12)	-	-	-	-	(5,325.00)	-	-	(5,325.00)	(5,325.00)	(5,325.00)
Interim Dividend paid (refer note 3.12)	-	-	-	-	(9,147.45)	-	-	(9,147.45)	(9,147.45)	(9,147.45)
Share Buy back premium (refer note 3.43)	(10,349.94)	-	-	-	-	-	-	(10,349.94)	(10,349.94)	(10,349.94)
Tax on Buy Back (refer note 3.43)	(1,436.12)	-	-	-	-	-	-	(1,436.12)	(1,436.12)	(1,436.12)
Transfer to Capital redemption reserve (refer note 3.43)	(8,214.24)	-	-	-	-	-	-	-	-	-
Transfer within reserves (refer note 3.48)	-	30,563.74	(1,121.58)	(1.01)	(125.00)	(74.00)	(3.29)	(29,238.86)	-	-
Balance as at March 31, 2024	20,206.73	16,013.56	-	8,214.24	-	-	118.77	1,092.44	13,679.44	(56.83)
									59,268.35	59,268.35

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: 0080725

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

Place: Nellore
Date: May 21, 2024