

Consolidated Statement of Profit and Loss 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

Particulars	Note	For the year ended March 31, 2024	For the year ended March 31, 2023
Income			
Revenue from operations	3.20	98,323.20	93,886.00
Other income	3.21	12,384.14	4,226.64
Total income		110,707.34	98,112.64
Expenses			
Cost of fuel	3.22	59,148.33	65,178.26
Transmission charges	3.23	1,092.13	3,806.83
Employee benefits expense	3.24	1,981.96	1,881.73
Finance costs	3.25	7,092.09	7,955.56
Depreciation and amortisation expenses	3.26	5,939.02	5,940.75
Impairment Loss/ (Reversal) on Financial Assets (net)		10.30	(796.81)
Derecognition of financial assets measured at amortised cost		-	1,885.67
Other expenses	3.27	4,877.34	3,789.79
Total expenses		80,141.17	89,641.78
Profit before tax		30,566.17	8,470.86
Tax expense	3.28		
Current tax expense		-	-
Deferred tax expense		7,756.01	2,256.60
Total tax expense		7,756.01	2,256.60
Profit after tax		22,810.16	6,214.26
Other comprehensive income/(loss)			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Remeasurement of post-employment benefit obligations		(10.23)	8.05
Income tax effect on above item		2.80	16.61
		(7.43)	24.66
<i>Items that will be reclassified subsequently to profit or loss</i>			
Effective portion of changes in fair value of cash flow hedge		-	(115.83)
Cost of hedging reserve – changes in fair value		-	31.46
Income tax effect on above item		-	(60.34)
		-	(144.71)
Total comprehensive income for the year		22,802.73	6,094.21

Attributable to:		
Shareholders of the Company	22,802.73	6,094.21
Non-controlling interests	-	-
	22,802.73	6,094.21
Profit for the year attributable to:		
Shareholders of the Company	22,810.16	6,214.26
Non-controlling interests	-	-
	22,810.16	6,214.26
Other comprehensive income attributable to:		
Shareholders of the Company	(7.43)	(120.05)
Non-controlling interests	-	-
	(7.43)	(120.05)
Earnings per equity share		
(face value of share ₹10 each)	3.29	
- Basic and diluted (₹)	4.38	1.14

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

Place: Nellore
Date: May 21, 2024