

Statement of Standalone Cash Flows 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	For the year ended March 31, 2024	For the year ended March 31, 2023
A. Cash flow from operating activities		
Profit before tax	30,562.60	8,471.17
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	5,939.02	5,940.76
Finance costs	7,092.09	7,955.56
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)
Interest income on bank deposits	(342.67)	(300.64)
Interest income from Others	(37.40)	-
Liabilities no longer required, written back (refer note 8)	(8,411.72)	-
Claims Settled (refer note 8)	285.62	-
Property, plant and equipment written off ROU	(13.32)	-
Property, plant and equipment written off	0.92	3.25
Other Trade Receivable deductions	(1,069.27)	-
Net gain on financial assets measured at FVTPL	(79.47)	(77.39)
Net unrealised loss on foreign exchange differences	28.45	356.39
Provision for Impairment in the value of Investments	5.41	-
Doubtful receivables and advances written off	1.37	-
Operating cash flows before working capital changes	33,259.88	22,429.70
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)
(Increase)/ Decrease in financial and non-financial assets including derivative assets	375.00	(564.82)
Decrease in trade payable, other financial liabilities and current liabilities	(866.93)	(26.59)
Decrease in provisions	(3.40)	(43.14)
Cash generated from operations	42,717.70	15,962.45
Income-tax paid (net of refund)	45.12	(97.53)
Net cash generated from operating activities (A)	42,762.82	15,864.92

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B. Cash flows from investing activities		
Payment for purchase of property, plant and equipment and capital work-in-progress	(1,217.67)	(456.38)
Interest income received on bank deposits	325.02	366.85
Maturity of bank deposits (net)	263.58	3,799.25
Interest income from Others	37.40	-
Investment in subsidiaries	(2.49)	-
(Investment)/ Redemption of mutual funds (net)	(149.08)	2,391.25
Net cash (used in)/ generated from investing activities (B)	(743.24)	6,100.97
C. Cash flows from financing activities		
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
Repayment of lease liabilities	(20.93)	(10.54)
Finance cost paid	(7,120.60)	(7,946.53)
Shares Buy back (refer note 5)	(20,000.30)	-
Dividend paid (refer note 6)	(14,472.45)	-
Net cash used in financing activities (C)	(41,310.07)	(25,693.95)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	709.51	(3,728.06)
Cash and cash equivalents at the beginning of the year	1,029.92	4,757.98
Cash and cash equivalents at the end of the year	1,739.43	1,029.92
Components of cash and cash equivalents:		
Balance with scheduled banks		
In current accounts	739.42	725.62
Deposits with original maturity of less than three months	1,000.01	304.30
Total cash and cash equivalents	1,739.43	1,029.92

For Deloitte Haskins & Sells
Chartered Accountants
Firm registration number: 008072S

C Manish Muralidhar
Partner
Membership No: 213649

Place: Nellore
Date: May 21, 2024

For and on behalf of the Board of Directors of
SEIL Energy India Limited
(formerly Sembcorp Energy India Limited)

Tareq Mohamed
Sultan Al Mugheiry
Chairman
DIN: 10040158

Ajay Bagri
Chief Financial Officer

Place: Nellore
Date: May 21, 2024

Raghav Trivedi
Whole Time
Director and CEO
DIN: 03485063

Rajeev Ranjan
Company Secretary
Membership No: F6785