

Consolidated Statement of Changes in Equity

(All amounts are in Indian Rupees millions except for share data or otherwise stated)

A. Equity share capital

Particulars	No. of shares	Amount
Balance as at April 1, 2021	5,433,668,574	54,336.69
Changes in equity share capital during the current year	-	-
Balance as at March 31, 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

B. Other Equity

Particulars	Reserves and surplus					Other items of other comprehensive income		Equity attributable to the owner of the Company	Non-controlling interest	Total					
	Securities premium	Capital reserve on acquisition	Capital reserve	Capital redemption reserve	Deben-ture re-serve	General reserve	Share based payments reserve				Other reserves	Retained earnings	Remeasure-ment of post-employ-ment benefit obligations	Effective portion of cash flow hedges	Hedge Reserve - cost of Hedging
Balance as at April 1, 2021	40,207.03	(14,550.18)	1,121.58	2.18	-	199.00	-	1,399.45	1,132.44	(41.46)	(41.64)	-	29,428.40	132.30	29,560.70
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated Balance as at April 1, 2021	40,207.03	(14,550.18)	1,121.58	2.18	-	199.00	-	1,399.45	1,132.44	(41.46)	(41.64)	-	29,428.40	132.30	29,560.70
Transfers to reserves (refer note 3.12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in stake of step-down subsidiaries	-	-	-	-	-	-	-	0.60	-	-	-	-	0.60	(1.00)	(0.40)
Share-based payments charged to profit or loss	-	-	-	-	-	-	166.98	-	-	-	-	-	166.98	-	166.98
Adjustment for recharge for share-based payments	-	-	-	-	-	-	-	2.38	-	-	-	-	2.38	-	2.38
Profit for the year	-	-	-	-	-	-	-	-	27,241.98	-	-	-	27,241.98	104.89	27,346.87
Remeasurement of post-employment benefit obligations	-	-	-	-	-	-	-	-	-	(40.68)	-	-	(40.68)	0.11	(40.57)
Hedge reserve	-	-	-	-	-	-	-	-	-	-	128.31	58.04	186.35	-	186.35
Fair value of interest free INR denominated notes from erstwhile holding company (SCU)	-	-	-	-	-	-	-	(297.70)	-	-	-	-	(297.70)	-	(297.70)
Disposal of discontinued operation	-	-	-	(1.17)	125.00	(125.00)	(26.30)	(6.62)	(8.09)	8.08	-	-	(34.10)	(236.30)	(270.40)
Balance as at March 31 2022	40,207.03	(14,550.18)	1,121.58	1.01	125.00	74.00	143.06	1,095.73	28,366.33	(74.06)	86.67	58.04	56,654.21	(236.30)	(270.40)
Balance as at March 31 2023	40,207.03	(14,550.18)	1,121.58	1.01	125.00	74.00	143.06	1,095.73	28,366.33	(74.06)	86.67	58.04	56,654.21	(236.30)	(270.40)

Consolidated Statement of Changes in Equity

(All amounts are in Indian Rupees millions except for share data or otherwise stated)

Particulars	Reserves and surplus				Other items of other comprehensive income			Equity attributable to the owner of the Company	Non-controlling interest	Total					
	Securities premium acquisition	Capital reserve on acquisition	Capital redemption reserve	Deben-ture re-serve	General reserve	Share based payments reserve	Other reserves				Retained earnings	Remeasure-ment of post-employ-ment benefit obligations	Effective portion of cash flow hedges	Hedge Reserve - cost of Hedging	
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated Balance as at April 1, 2022	40,207.03	(14,550.18)	1,121.58	1.01	125.00	74.00	143.06	1,095.73	28,366.33	86.67	58.04	56,654.21	-	56,654.21	
Transfers to reserves (refer note 3.12)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in stake of step-down subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share-based payments charged to profit or loss	-	-	-	-	-	-	97.13	-	-	-	-	97.13	-	97.13	-
Adjustment for recharge 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	

Significant accounting policies (refer note-2)

The accompanying notes form an integral part of the consolidated financial statements
This is the Consolidated Statement of Cash Flow referred to in our report of even date

For Price Waterhouse Chartered Accountants LLP

Firm registration number: 012754N/N500016

for and on behalf of the Board of Directors of

SEIL Energy India Limited

(formerly Sembcorp Energy India Limited)

CIN: U40103HR2008PLC095648

Sougata Mukherjee

Partner

Membership No: 057084

Place: Gurugram

Date: May 24, 2023

Tareq Mohamed Sultan Al Mugheiry

Chairman

DIN: 10040158

Place: Nellore

Date: May 24, 2023

Raghav Trivedi

Whole Time

Director and CEO

DIN: 03485063

Ajay Bagri

Chief Financial Officer

Rajeev Ranjan

Company Secretary

Membership No: F6785