

## Consolidated Statement of Profit and Loss

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

Particulars	Note	For the year ended March 31 2023	For the year ended March 31 2022
<b>Continuing operations</b>			
<b>Income</b>			
Revenue from operations	3.2	93,886.00	76,891.00
Other income	3.21	4,226.64	1,421.07
<b>Total income</b>		<b>98,112.64</b>	<b>78,312.07</b>
<b>Expenses</b>			
Cost of fuel	3.22	65,178.26	46,729.68
Transmission charges	3.23	3,806.83	3,113.82
Employee benefits expense	3.24	1,881.73	2,476.57
Finance costs	3.25	7,955.56	10,892.72
Depreciation and amortisation expenses	3.26	5,940.75	6,692.40
Impairment Loss/ (Reversal) on Financial Assets (Net)		(796.81)	462.62
Derecognition of financial assets measured at amortised cost		1,885.67	-
Operating and other expenses	3.27	3,789.79	3,399.35
<b>Total expenses</b>		<b>89,641.78</b>	<b>73,767.16</b>
<b>Profit before tax from continuing operations</b>		<b>8,470.86</b>	<b>4,544.91</b>
<b>Tax expense</b>			
Current tax expense	3.28	-	-
Current tax adjustment relating to earlier years		-	(252.15)
Deferred tax expense		2,256.60	927.7
<b>Total tax expense</b>		<b>2,256.60</b>	<b>675.55</b>
<b>Profit after tax from continuing operations</b>		<b>6,214.26</b>	<b>3,869.36</b>
<b>Discontinued operation</b>			
Profit/(loss) from discontinued operation before tax	3.37	-	2,734.72
Gain on disposal of discontinued operation		-	21,379.67
Tax expense of discontinued operation		-	636.88
<b>Profit/(Loss) for the year from discontinued operation</b>		<b>-</b>	<b>23,477.51</b>
<b>Profit for the year</b>		<b>6,214.26</b>	<b>27,346.87</b>
<b>Other comprehensive income/(loss)</b>			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Remeasurement of post-employment benefit obligations		8.05	(39.60)
Income tax effect on above item	3.28	16.61	(0.97)
		<b>24.66</b>	<b>(40.57)</b>
<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)	157.47
Cost of hedging reserve – changes in fair value		31.46	(31.46)
Income tax effect on above item	3.28	(60.34)	60.34
		<b>(144.71)</b>	<b>186.35</b>
<b>Total comprehensive income for the year</b>		<b>6,094.21</b>	<b>27,492.65</b>
<b>Attributable to:</b>			
Shareholders of the Company		6,094.21	27,387.65
Non-controlling interests		-	105.00
		<b>6,094.21</b>	<b>27,492.65</b>
<b>Profit for the year attributable to:</b>			
Shareholders of the Company		6,214.26	27,241.98
Non-controlling interests		-	104.89
		<b>6,214.26</b>	<b>27,346.87</b>
<b>Other comprehensive income attributable to:</b>			
Shareholders of the Company		(120.05)	145.67
Non-controlling interests		-	0.11
		<b>(120.05)</b>	<b>145.78</b>
<b>Earnings per equity share - Continuing and discontinued operation</b>	3.29		
(face value of share Rs.10 each)			
- Basic and diluted (Rs.)		1.14	5.01
<b>Earnings per equity share - Continuing operations</b>	3.29		
(face value of share Rs.10 each)			
- Basic and diluted (Rs.)		1.14	0.71
<b>Earnings per equity share - discontinued operation</b>	3.29		
(face value of share Rs.10 each)			
- Basic and diluted (Rs.)		-	4.30
<b>Significant accounting policies</b>	<b>2</b>		

The accompanying notes form an integral part of the consolidated financial statements  
This is the Consolidated Statement of Profit and Loss 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

**Tareq Mohamed  
Sultan Al Mugheiry**  
*Chairman*  
DIN: 10040158

**Raghav Trivedi**  
*Whole Time  
Director and CEO*  
DIN: 03485063

Place: Gurugram  
Date: May 24, 2023

**Ajay Bagri**  
*Chief Financial Officer*

Place: Nellore  
Date: May 24, 2023

**Rajeev Ranjan**  
*Company Secretary*  
Membership No: F6785