

Standalone cash flow

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

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Cash flow from operating activities		
Profit before tax	8,471.17	2,099.20
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	5,940.76	6,692.40
Finance costs	7,955.56	10,892.72
Impairment Loss/ (Reversal) on Financial Assets (Net)	(796.81)	462.62
Loss on derecognition of financial assets measured at amortised cost	1,885.67	-
Unwinding of discount on trade & late payment surcharge receivables	(1,008.26)	-
Interest income on bank deposits	(300.64)	(264.67)
Property, plant and equipment written off	3.25	0.26
Net gain on financial assets measured at FVTPL	(77.39)	(81.62)
Net unrealised loss on foreign exchange differences	356.39	114.07
Exceptional Item (refer note 2.45)	-	2,446.02
Operating cash flows before working capital changes	22,429.70	22,361.00
(Increase) in inventories	(2,691.87)	(2,741.87)
(Increase) in trade receivables and late payment surcharge receivables	(3,140.83)	(6,548.47)
(Increase) in financial and non-financial assets including derivative assets	(564.82)	(675.59)
(Decrease)/ increase in trade payable, other financial liabilities and current liabilities	(26.59)	3,659.43
Increase/(decrease) in provisions	(43.14)	1.99
Cash generated from operations	15,962.45	16,056.49
Income-tax paid (net of refund)	(97.53)	(76.6)
Net cash generated from operating activities (A)	15,864.92	15,979.89
Cash flows from investing activities		
Payment for purchase of property, plant and equipment and capital work-in-progress	(456.38)	(2,113.01)
Proceeds from sale of property, plant and equipment	-	0.51
Interest income received on bank deposits	366.85	330.17
(Investment in)/maturity of bank deposits, net	3,799.25	(-80.16)
Redemption of mutual funds, net	2,391.25	93.59
Proceeds from sale of investment in subsidiary	-	52,321.20
Net cash generated from investing activities (B)	6,100.97	50,552.30
Cash flows from financing activities		
Proceeds from long-term borrowings	30,000.00	12,150.00
Repayment of long-term borrowings	(67,023.04)	(46,178.64)
Proceeds /(Repayment) of short-term borrowings, net	19,286.16	(12,157.37)
Payment of lease liabilities	(10.54)	(17.79)
Finance cost paid	(7,946.53)	(17,469.45)
Net cash used in financing activities (C)	(25,693.95)	(63,673.25)
Net increase in cash and cash equivalents (A+B+C)	(3,728.06)	2,858.94
Cash and cash equivalents at the beginning of the year	4,757.98	1,899.04
Components of cash and cash equivalents		
Cash on hand		
Balance with scheduled banks		
In current accounts	725.62	443.17
Deposits with original maturity of less than three months	304.3	4,314.81
Total cash and cash equivalents	1,029.92	4,757.98

Significant accounting policies (Refer Note-1)

The accompanying notes form an integral part of the standalone financial statements
This is the Standalone Cash Flow Statement 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

Ajay Bagri
Chief Financial Officer

Rajeev Ranjan
Company Secretary
Membership No: F6785

Place: Gurugram
Date: May 24, 2023

Place: Nellore
Date: May 24, 2023