

Standalone 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	5,43,36,68,574	54,336.69
Changes in equity share capital during the current year	-	-
Balance as at March 31, 2022	5,43,36,68,574	54,336.69
Changes in equity share capital during the current year	-	-
Balance as at March 31, 2023	5,43,36,68,574	54,336.69

B. Other Equity

Particulars	Reserves and surplus					Other comprehensive income	Total		
	Securities premium	Capital reserve on amalgamation	Fair value of interest free INR denominated notes from erstwhile holding company (SCU)	Share-based payments reserve	Retained earnings			Remeasurement of post-employment benefit obligations	Effective portion of cash flow hedges
Balance as at April 1, 2021	40,207.03	16,013.56	1,390.14	-	(2,293.95)	(29.86)	(41.64)	-	55,245.28
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-
Restated Balance as at April 1, 2021	40,207.03	16,013.56	1,390.14	-	(2,293.95)	(29.86)	(41.64)	-	55,245.28
Profit for the year	-	-	-	-	1,423.65	-	-	-	1,423.65
Share-based payments charged to profit or loss	-	-	-	136.2	-	-	-	-	136.2
Adjustment for recharge for share-based payments	-	-	-	6.86	-	-	-	-	6.86
Remeasurement of post-employment benefit obligations	-	-	-	-	-	(44.2)	-	-	(44.2)
Other comprehensive income/ (loss)	-	-	-	-	-	-	128.31	58.04	186.35
Fair value of interest free INR denominated notes from erstwhile holding company	-	-	(297.7)	-	-	-	-	-	(-297.7)
Balance as at March 31, 2022	40,207.03	16,013.56	1,092.44	143.06	1,423.65	(44.2)	128.31	58.04	1,411.16
Changes in accounting policy or prior period errors	-	-	-	143.06	(870.3)	(74.06)	86.67	58.04	56,656.44
Restated Balance as at April 1, 2022	40,207.03	16,013.56	1,092.44	143.06	(870.30)	(74.06)	86.67	58.04	56,656.44

Standalone statement of changes in equity

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

B. Other Equity (Contd.)

Particulars	Reserves and surplus					Other comprehensive income			Total
	Securities premium	Capital reserve on amalgamation	Fair value of interest free INR denominated notes from erstwhile holding company (SCU)	Share-based payments reserve	Retained earnings	Remeasurement of post-employment benefit obligations	Effective portion of cash flow hedges	Hedge Reserve - cost of Hedging	
Profit for the period	-	-	-	-	6,214.57	-	-	-	6,214.57
Share-based payments charged to profit or loss	-	-	-	97.13	-	-	-	-	97.13
Adjustment for recharge for share-based payments	-	-	-	(121.42)	-	-	-	-	(121.42)
Remeasurement of post-employment benefit obligations	-	-	-	-	-	24.66	-	-	24.66
Other comprehensive income/(loss)	-	-	-	-	-	-	(86.67)	(58.04)	(144.71)
Fair value of interest free INR denominated notes from holding company	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2023	40,207.03	16,013.56	1,092.44	(24.29)	6,214.57	24.66	(86.67)	(58.04)	6,070.23
				118.77	5,344.27	(49.40)			62,726.67

Significant accounting policies (Refer Note-1)

The accompanying notes form an integral part of the standalone financial statements
This is the Standalone statement of changes in equity 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