

Standalone 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
Income			
Revenue from operations	2.20	93,886.00	76,891.00
Other income	2.21	4,226.64	1,421.70
Total income		98,112.64	78,312.70
Expenses			
Cost of fuel	2.22	65,178.26	46,729.68
Transmission charges	2.23	3,806.83	3,113.82
Employee benefits expense	2.24	1,881.73	2,476.57
Finance costs	2.25	7,955.56	10,892.72
Depreciation and amortisation expenses	2.26	5,940.76	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	2.27	3,789.47	3,399.67
Total expenses		89,641.47	73,767.48
Profit before exceptional items and tax		8,471.17	4,545.22
Exceptional item (refer note 2.45)		-	2,446.02
Profit before tax		8,471.17	2,099.20
Tax expense			
Current tax expense		-	-
Current tax adjustment relating to earlier years	2.38	-	(252.15)
Deferred tax expense		2,256.60	927.7
Total tax expense		2,256.60	675.55
Profit after tax		6,214.57	1,423.65
Other comprehensive income/(loss)			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Remeasurement of post-employment benefit obligations		8.05	(44.2)
Income tax effect on above item		16.61	-
		24.66	(44.2)
<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		(60.34)	60.34
		(144.71)	186.35
Total comprehensive income for the year		6,094.52	1,565.80
Earnings per equity share	2.30	1.14	0.26
(Face value of share Rs.10 each) Basic and diluted (Rs.)			

Significant accounting policies (Refer Note-1)

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