

Consolidated statement of changes in equity

for the year ended 31 March, 2019
(All amounts are in Indian Rupees millions except for share data or otherwise stated)

Particulars	Equity share capital		Reserves and Surplus						Other items of other comprehensive income		Equity attributable to shareholder of the Company	Non-controlling interest	Total	
	Securities premium	Share pending issuance*	Capital reserve on acquisition*	Capital reserve	Other reserves	Capital redemption reserve	Debt redemption reserve	General reserve	Retained earnings	Effective portion of cash flow hedges				
Balance as at 1 April 2017	18,399.15	8,577.34	44,765.72	(5,658.75)	1,121.58	0.82	1.01	125.00	74.00	(5,354.57)	(307.00)	61,744.30	7,430.82	69,175.12
Transactions with shareholders:														
Equity shares issued during the year towards acquisitions*	33,188.07	29,210.16	-	-	-	-	-	-	-	-	-	62,398.23	-	62,398.23
Acquisition of stake in subsidiaries under common control*	-	-	(44,765.72)	(8,891.43)	-	-	-	-	-	(1,371.08)	-	(55,028.23)	(6,371.00)	(61,399.23)
Adjustments due to change in stake of step-down subsidiaries	-	-	-	-	-	2.47	-	-	-	-	-	2.47	0.73	3.20
Sale of stake in step-down subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-	(2.47)	(2.47)
Comprehensive income/ (loss) for the year:														
Loss for the year	-	-	-	-	-	-	-	-	-	(4,971.76)	-	(4,971.76)	(858.26)	(5,830.02)
Other comprehensive income/(loss)	-	-	-	-	-	-	-	-	-	(3.82)	44.35	40.53	0.01	40.54
	-	-	-	-	-	-	-	-	-	(4,975.58)	44.35	(4,931.23)	(858.25)	(5,789.48)
Balance as at 31 March 2018	51,587.22	37,787.50	-	(14,550.18)	1,121.58	3.29	1.01	125.00	74.00	(11,701.23)	(262.65)	64,185.54	199.83	64,385.37

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Particulars	Reserves and Surplus							Other items of other comprehensive income	Equity attributable to shareholder of the Company	Non-controlling interest	Total
	Equity share capital	Securities premium	Share pending issuance*	Capital reserve on acquisition*	Capital reserve	Other reserves	Capital redemption reserve				
	Debenture redemption reserve	General reserve	Retained earnings	Effective portion of cash flow hedges							
Transactions with shareholders:											
Adjustments due to change in stake of step-down subsidiaries	-	-	-	-	-	1.40	-	-	1.40	(1.38)	0.02
Sale of stake in step-down subsidiaries	-	-	-	-	-	-	-	-	-	(2.63)	(2.63)
Comprehensive income/ (loss) for the year:											
Profit for the year	-	-	-	-	-	-	-	-	-	(4.01)	(2.61)
Fair value of interest free loans from parent company	-	-	-	-	-	646.26	-	-	646.26	-	646.26
Other comprehensive income/(loss)	-	-	-	-	-	-	-	(669.70)	(673.50)	(0.30)	(673.80)
Balance as at 31 March 2019	51,587.22	37,787.50	-	(14,550.18)	1,121.58	646.26	-	1,228.75	1,205.31	42.35	1,247.66
						650.95	1.01	(10,472.48)	65,392.25	238.17	65,630.42

* Refer Note 3.40

Significant accounting policies

The accompanying notes form an integral part of the consolidated financial statements

As per our report on consolidated financial statements of even date attached

for and on behalf of the Board of Directors of

Sembcorp Energy India Limited

(formerly Thermal Powertech Corporation India Limited)

CIN: U40103TG2008PLC057031

Hemant Maheshwari

Partner

Membership No: 096537

Neil McGregor

Chairman

DIN: 07754310

Vipul Tuli

Managing Director

DIN: 07350892

Juvenil Jani

Chief Financial Officer

Narendra Ande

Company Secretary

Membership No: A14603

Place: Gurugram

Date: 17 May 2019

Place: Gurugram

Date: 17 May 2019