



Date: November 03, 2023

BSE Limited	National Stock Exchange of India Limited
25th Floor, P. J. Towers,	Exchange Plaza, Sandra Kurla Complex,
Dalal Street,	Bandra (E),
MUMBAI - 400 001	MUMBAI - 400 051
(Company Code: 505714)	(Company Code: GABRIEL)

Sub: Outcome of Board Meeting

Ref: Regulation 30(2) and 33 of (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sirs,

Please note that a meeting of the Board of Directors of the Company was held on Friday, November 03, 2023, at 10:25 AM and was concluded at 12:55 PM.

In terms of SEBI Listing Regulations, we would like to inform you that in the said meeting the Board of Directors of the Company considered and approved, inter- alia the below matters:

- 1. The Unaudited financial results along with the Statement of assets and liabilities and Cash flow statement for the quarter and half year ended September 30, 2023. A copy of the same along with the Limited review report received from the Statutory auditors is enclosed.
- 2. An Interim Dividend of **Rs. 1.50 per share** having face value of Re. 1 each.
- 3. The record date for the payment of interim dividend to be **Friday**, **November 17**, **2023**. Dividend shall be paid, or the dividend warrants shall be dispatched to the shareholders on or before **Saturday**, **December 02**, **2023**.

We request you to take the above information on record and kindly acknowledge receipt.

Thanking you, Yours faithfully, For Gabriel India Limited

Nilesh Jain Company Secretary Email Id: secretarial@gabriel.co.in

Encl:

1. Unaudited financial results along with the Statement of assets and liabilities and Cash flow statement

Registered Office: Gabriel India Limited 29th Milestone, Pune-Nashik Highway, Taluka Khed, Village Kuruli, Distt. Pune 410 501 Maharashtra India T: +91 2135 610700, 610757 www.gabrielindia.com CIN: L34101PN1961PLC015735

GABRIEL

Registered office

29th Milestone, Pune-Nashik Highway, Vill.Kuruli, Tal.Khed Pune 410 501 CIN-L34101PN1961PLC015735

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

		Quarter ended			Half Year ended		Year ended	
No.	Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	Farticulars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
-	Income							
-	Revenue from Operations	8,644.48	8,057.68	8,028.72	16,702.16	15,237.75	29,717	
н	Other income	45.83	51.08	33.74	96.79	90.81	173	
111	Total Income (I+II)	8,690.31	8,108.76	8,062.46	16,798.95	15,328.56	29,891	
IV	Expenses							
- 1	Cost of materials consumed	6,513.61	5,974.58	6,177.48	12,488.19	11,622.60	22,513	
- 1	Purchases of stock-in-trade	89.57	106.13	96.87	195.70	170.22	367	
- 1	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(96.61)	(55.12)	(92.58)	(151.73)	(94.31)	(192	
- 1	Employee benefits expense	541.64	496.66	455.40	1,038.30	896.25	1,831	
- 1	Depreciation and amortisation expense Other expenses	141.35 858.35	137.36	117.81	278.71	229.36	485	
- 1	Finance costs	12.35	849.97 22.30	804 78 10.51	1,708.20	1,543.36	3,061	
- 1	Total expenses	8,060.26	7,531.88	7,570.27	34.65 15,592.02	24.20 14,391.68	45	
	Profit before tax (III-IV)	630.05	576.88	492.19	1,206.93	936.88	1,779	
	Tax expense	030.03	510.00	432.13	1,200.33	320.00	1,773	
" I	Current tax	185.75	153.26	132.67	339.01	245.15	425	
- 1	Deferred tax	(25.22)	(1.27)	(6.13)	(26.48)	(2.98)	435 20	
- 1	Fotal tax expense	160.53	151.99	126.54	312.53	242.17	455	
	Vet Profit after tax (V-VI)	469.52	424.89	365.65	894.40	694.71	1,323	
		405.52	424.03	303.03	054.40	054.71	1,525	
111	Other comprehensive income							
	tems that will not be reclassified to profit or loss in subsequent period							
- 1	Remeasurement of post-employment benefit obligations	(4.33)	(16.89)	0.08	(21.22)	(16.77)	(19	
- 1	Income tax relating to above	1.09	4.25	-	5.34	4.24	4	
- 1	tems that may be reclassified to profit or loss in subsequent period	1.05	4.25		5.54	4.24	4	
- 1	Net gains / (loss) on cash flow hedges	26.74	(22.67)	(9.50)	4.07	(11.10)	(1	
- 1	Income tax relating to above	(6.73)	5.71	2.37	(1.02)	2.79	0	
- 1	Other comprehensive income for the period, net of tax	16.77	(29.60)	(7.05)	(12.83)	(20.84)	(15	
x	Total comprehensive income for the period net of tax (VII + VIII)	486.29	395.29	358.60	881.58	673.87	1,307	
	Paid up Equity share capital (Face value Rs. 1/-each)	143.64	143.64	143.64	143.64	143.64	145	
	'aid up Equity share capital (Face value Rs. 1/-each) Reserves	143.64	143.64	143.64	143.64	143.64		
		143.64	143.64	143.64	143.64	143.64		
	Reserves Earnings per Equity share (nominal value of Rs. 1/- each, not annualized)	143.64	143.64	143.64	143.64	143.64		
	Reserves Earnings per Equity share (nominal value of Rs. 1/- each, not annualized) Basic (Rs.)	3.27	2.96	2.55	6.23	4.84	143. 8,558. 9.	
	Reserves Earnings per Equity share (nominal value of Rs. 1/- each, not annualized)						8,558.	
x	Reserves Earnings per Equity share (nominal value of Rs. 1/- each, not annualized) Basic (Rs.) Diluted (Rs.)	3.27	2.96	2.55	6.23	4.84	8,558 . 9.	
x	Reserves Earnings per Equity share (nominal value of Rs. 1/- each, not annualized) Basic (Rs.) Diluted (Rs.) Notes:	3.27 3.27	2.96 2.96	2.55 2.55	6.23 6.23	4.84 4.84	8,558 9 9	
x	Reserves Earnings per Equity share (nominal value of Rs. 1/- each, not annualized) Basic (Rs.) Diluted (Rs.) Notes: These financial results have been prepared in accordance with the recognition and measu	3.27 3.27	2.96 2.96	2.55 2.55	6.23 6.23	4.84 4.84	8,558 9 9	
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Place : Pune

Date : November 03, 2023

Registered office

GABRIEL

29th Milestone, Pune-Nashik Highway, Vill.Kuruli, Tal.Khed Pune 410 501 CIN-L34101PN1961PLC015735

	As at	As At
Particulars	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
A. ASSETS	(Onudance)	(Addited)
Non Current Assets		
(a) Property, plant and equipment	3,916.77	3,955.0
(b) Right-of-use assets	82.60	91.8
(c) Capital work-in-progress	397.46	296.4
(d) Investment Properties	63.24	63.7
(e) Intangible assets	85.85	92.6
(f) Intangible assets under development	65.70	54.2
(g) Financial assets		
i) Investments	305.85	11.4
il) Loans	13.63	10.3
iii) Other financial assets	118.96	117.9
(h) Income Tax assets (net)	54.51	43.5
(i) Other non current assets	148.94	119.5
	5,253.51	4,856.6
Current Assets		
(a) Inventories	2,431.16	2,248.0
(b) Financial assets		
i) Investments	830.15	784.0
ii) Trade receivables	4,494.72	3,837.1
iii) Cash and cash equivalents	408.80	398.2
iv) Bank Balances other than iii) above	675.37	676.2
v) Loans	114.86	4.4
vi) Other financial assets	869.98	1,184.8
(c) Other current assets	296.86	290.3
	10,121.90	9,423.3
B. EQUITY AND LIABILITIES		
Equity		
a) Equity Share capital	143.64	143.64
(b) Other Equity	9,203.37	8,558.98
	9,347.01	8,702.62
Non-Current Liabilities		
a) Financial Liabilities		
i) Lease Liabilities b) Provisions	83.75	93.72
c) Deferred tax liabilities (net)	133.82	131.30
c) Deletted tax habilities (net)	128.50	159.30
Current Liabilities	340.07	384.32
a) Financial Liabilities		
i) Lease Liabilities	20.24	17.02
ii) Trade payables	20.34	17.93
Total Outstanding dues of micro enterprises and small enterprises	559.13	526.52
Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises	4,356.30	3,878.02
iii) Other financial liabilities	360.63	367.60
b) Provisions	168.77	203.55
c) Current tax liabilities	73.00	-
d) Other current liabilities	144.16	199.47
	5,682.33	5,193.08
Total Equity and Liabilities	15,375.41	14,280.02
	For and on b	ehalf of the Board

Registered office

29th Milestone Pune-Nashik Highway Vill.Kuruli, Tal.Khed Pune 410 501 CIN-L34101PN1961PLC015735

STATEMENT OF STANDALONE CASH FLOWS FOR HALF YEAR ENDED SEE

GABRIEL INDIA LIMITED

GABRIEL

	Basticulara	For the Half Year ended	(Amount in Rs. Mill For the Half Year end
_	Particulars	September 30, 2023	September 30, 2022
	Cash flow from operating activities:		
•	Profit before tax	1,206.93	93
	Adjustments for:	1,206.95	93
	Depreciation and amortisation expense	278.71	22
	Gain on disposal of property, plant and equipment	(0.01)	(
	Finance costs	34.65	2
	Rental income	(2.50)	(
	Interest income on fixed deposits with banks	(62.87)	(4
	Unwinding of discount on security deposits	(3.43)	
	Gain on sale of investments	(19.88)	(2
	Changes in fair value of financial assets at fair value through profit or loss	(4.26)	2
	Provision for doubtful trade and other receivables	0.55	
	Net exchange differences (gain) / loss	4.21	{2
	Dividend income classified as investing cash flows		10
	Operating profit before working capital changes	1,432.10	1,11
	a bergin 2 been a resident and Ben	1,432.10	** (*
	Changes in operating assets and liabilities:		
	(Increase)/ decrease in other non-current financial assets	1.89	{1
	Decrease in other non-current assets	12.14	
	Increase in Inventories	(183.09)	(42
	Increase in Trade receivables	(662.23)	(97
	(Increase)/Decrease in other current financial assets	(1.35)	
	Increase in other current assets	(6.50)	(14
	Increase in non current provisions	2.52	. 1
	Increase in trade payables	510.79	81
	Increase/ (decrease) in other current financial liabilities	(0.11)	3
	Increase/ (decrease) in other current liabilities	(55.31)	2
	Increase/ (decrease) in current provisions	(56.00)	2
	Cash generated from operations	994.86	44
	Income taxes paid	(277.01)	119
	Net cash inflow from Operating activities (A)	717.85	25
	the continue here persons actinica (h)	717.03	23
	Cash flow from investing activities		
	Payment for intangible assets	(16.92)	
	Payment for property, plant and equipment	(365.21)	(38
	Proceeds from sale of property, plant and equipment	2.27	
	Loans to employees		,
		(9.93)	(
	Loan to subsidiary	(110.20)	
	Repayment of loans by employees	6.36	
	Payment for investments in fixed deposits	(2,171.12)	(2,20
	Proceeds from maturity of fixed deposits	2,501.54	1,64
	Interest received	50.05	2
	Dividend received		1
	Rent received	2.50	
	Investment in subsidiaries	(294.45)	
	Payment for purchase of current investments	(4,068.58)	(2,18
	Proceeds from sale of current investments	4,046.59	3.02
	Net cash outflow from investing activities (B)	(427.10)	(8)
	Cash flow from financing activities		
	Principal elements of lease payments	(11.99)	(1
	Repayment of fixed deposits from public	(0.18)	(
	Interest paid	(30.20)	(1)
	Dividend paid	(237.86)	(14
	Net cash outflow from financing activities (C)	(280.23)	(17
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	10.52	(=)
	Cash and cash equivalents as at the beginning of the year	398.28	410
	Cash and cash equivalents as at the end of the period	408.80	40
	Cash and cash equivalents consists of:		40.
	With Scheduled Banks		
	In Current Accounts	408.80	407
	Total	408.80	401
	Notes: 1.The above statement of cash flows has been prepared under indirect method in accordance Flows". 2.Figures in brackets indicate cash outgo.	with the Indian Accounting Standard (Ind AS) 7 on "Statement of Ca
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Registered office 29th Milestone, Pune-Nashik Highway, Vill.Kuruli, Tal.Khed Pune 410 501

CIN-L34101PN1961PLC015735

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

1		Quarter e	nded	Half Year ended
		30.09.2023	30.06.2023	30.09.2023
No.	Particulars	(Unaudited)	(Unaudited)	(Unaudited)
_				
	Income Bernard from Operations	0.644.40	0.057.00	16700
1	Revenue from Operations	8,644.48	8,057.68	16,702.
	Other income	45.91	51.05	96.8
10	Total income (I+II)	8,690.39	8,108.73	16,799.0
IV	Expenses			
	Cost of materials consumed	6,513.61	5,974.58	12,488.
	Purchases of stock-in-trade	89.57	106.13	195.
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(96.61)	(55.12)	(151.)
	Employee benefits expense	541.64	496.66	1,038.
	Depreciation and amortisation expense	141.37	137.36	278.
	Other expenses	858.05	854.67	1,712.0
	Finance costs	21.19	22.30	43.4
	Total expenses	8,068.82	7,536.58	15,605.2
v	Profit before tax (III-IV)			
- 1		621.57	572.15	1,193.
VI	Tax expense			
	Current tax	185.75	153.26	339.0
	Deferred tax	(27.48)	(1.27)	(28.7
	Total tax expense	158.27	151.99	310.2
vir	Net Profit after tax (V-VI)	463.30	420.16	883.4
viii	Other comprehensive income			
	Items that will not be reclassified to profit or loss in subsequent period			
	Remeasurement of post-employment benefit obligations	(4.33)	(16.89)	(21.2
	Income tax relating to above	1.09	4.25	5.3
	Items that may be reclassified to profit or loss in subsequent period	1.05	4.23	0.0
	Net gains / (loss) on cash flow hedges	26.74	(12.67)	4.0
	income tax relating to above		(22.67)	4.0
	Other comprehensive income for the period, net of tax	(6.73)	5.71	1.0
		16.77	(29.60)	(12.8
	Total comprehensive income for the period net of tax (VII + VIII)	480.07	390.56	870.6
	Paid up Equity share capital (Face value Rs. 1/-each)	143.64	143.64	143.6
x				
x	Earnings per Equity share (nominal value of Rs. 1/- each, not annualized)			
×	Basic (Rs.)	3.23	2.92	
×		3.23 3.23	2.92 2.92	
_	Basic (Rs.) Diluted (Rs.)	1		
	Basic (Rs.) Diluted (Rs.) Notes:	3.23	2.92	6.1
1	Basic (Rs.) Diluted (Rs.) Notes: These financial results have been prepared in accordance with the recognition and measuremen	3.23 It principles laid down in Indian Acc	2.92	6.1
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Registered office 29th Milestone, Pune-Nashik Highway,

Vill.Kuruli, Tal.Khed Pune 410 501 CIN-L34101PN1961PLC015735

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

	As at
Particulars	30.09.2023
	(Unaudited)
A. ASSETS	
Non Current Assets	
a) Property, plant and equipment	3,920.5
b) Right-of-use assets	468.9
c) Capital work-in-progress	758.2
d) Investment Properties	63.2
e) Intangible assets	85.8
f) Intangible assets under development	65.7
g) Financial assets	
i) Investments	11.4
ii) Loans	13.6
iii) Other financial assets	135.2
h) Income Tax assets (net)	54.5
i) Other non current assets	148.94
i other non corrent assets	5,726.3
Current Assets	5,720.3
a) Inventories	2 467 0
b) Financial assets	2,467.9
i) Investments	020.1
	830.1
ii) Trade receivables	4,494.7
iii) Cash and cash equivalents	516.0
iv) Bank Balances other than iii) above	675.3
v) Loans	4.6
vi) Other financial assets c) Other current assets	868.0
	367.22 10,224.10
Total Assets	10,224.10
	10,224.10
	10,224.10
Total Assets B. EQUITY AND LIABILITIES	10,224.10
Total Assets B. EQUITY AND LIABILITIES Equity	
Total Assets B. EQUITY AND LIABILITIES	10,224.1(15,950.4(
Total Assets B. EQUITY AND LIABILITIES Equity (a) Equity Share capital	10,224.1(15,950.4(143.64 9,192.42
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital	10,224.1(15,950.4(143.64 9,192.42
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital	10,224.11 15,950.41 143.64 9,192.42
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities	10,224.1(15,950.4(143.64 9,192.42
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities	10,224.1(15,950.4(143.64 9,192.42 9,336.0(
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities	10,224.11 15,950.44 143.64 9,192.43 9,336.00 456.24
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions	10,224.11 15,950.41 143.64 9,192.4: 9,336.00 456.24 133.82
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions	10,224.11 15,950.41 143.64 9,192.4: 9,336.00 456.24 133.8: 126.23
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions c) Deferred tax liabilities (net)	10,224.11 15,950.41 143.64 9,192.4: 9,336.00 456.24 133.8: 126.23
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities	10,224.11 15,950.41 143.64 9,192.4: 9,336.00 456.24 133.8: 126.23
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities a) Financial Liabilities	10,224.11 15,950.44 143.64 9,192.42 9,336.04 456.24 133.82 126.22 716.23
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities i) Lease Liabilities i) Lease Liabilities	10,224.11 15,950.44 143.64 9,192.42 9,336.04 456.24 133.82 126.22 716.23
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities i) Lease Liabilities	10,224.11 15,950.44 143.64 9,192.42 9,336.00 456.24 133.82 126.22 716.23 33.43
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities i) Lease Liabilities i) Lease Liabilities ii) Trade payables Total Outstanding dues of micro enterprises and small enterprises	10,224.11 15,950.41 143.64 9,192.4: 9,336.00 456.24 133.8: 126.2: 716.23 33.4: 559.13
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities i) Lease Liabilities ii) Trade payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises	10,224.11 15,950.41 143.64 9,192.4: 9,336.00 456.24 133.8: 126.2: 716.23 33.4: 559.13 4,393.12
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (net) Current Liabilities (i) Lease Liabilities (i) Lease Liabilities (ii) Trade payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises iii) Other financial liabilities	10,224.11 15,950.41 143.64 9,192.4: 9,336.00 456.24 133.82 126.23 716.23 33.43 559.13 4,393.12 525.92
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities i) Lease Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities b) Provisions c) Deferred tax liabilities ii) Lease Liabilities ii) Incola Liabilities ii) Trade payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Provisions	10,224.11 15,950.4 143.6 9,192.4 9,336.00 456.2 133.8 126.2 716.2 33.4 559.1 4,393.1 4,393.1 525.94 168.7
Total Assets B. EQUITY AND LIABILITIES Equity a) Equity Share capital b) Other Equity Non-Current Liabilities a) Financial Liabilities a) Financial Liabilities b) Provisions c) Deferred tax liabilities (net) Current Liabilities a) Financial Liabilities a) Financial Liabilities i) Lease Liabilities ii) Trade payables Total Outstanding dues of micro enterprises and small enterprises Total Outstanding dues of creditors other than micro enterprises and small enterprises iii) Other financial liabilities b) Provisions c) Current tax liabilities	10,224.11 15,950.44 143.64 9,192.42 9,336.04 456.24 133.82 126.22 716.23 716.23 33.43 559.13 4,393.12 525.96 168.77 73.00
Total Assets B. EQUITY AND LIABILITIES Equity (a) Equity Share capital (b) Other Equity Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (net) Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (net) Current Liabilities (c) Deferred tax liabilities (c) Defered tax liabilities <td>10,224.1(15,950.4(143.64</td>	10,224.1(15,950.4(143.64

Note: The statement of consolidated assets and liabilities as at September 30, 2023 is the first consolidated statement of the Company, hence there are no corresponding figures for prior year.

	SHINDLA LE	For and on behalf of the Board
	(PUNE)	Love,
	3 5	MANOJ KOLHATKAR
Place : Pune	~	Managing Director
Date : November 03, 2023		DIN No. 03553983

AB	RIEL INDIA LIMITED	Registered of
	ABRIEL	29th Milesto
22	ADRIEL.	Pune-Nashik Highw
		Vill.Kuruli, Tal.K
		Pune 410 CIN-L34101PN1961PLC015
ATE	EMENT OF CONSOLIDATED CASH FLOWS FOR HALF YEAR ENDED SEPTEMBER 30, 2023	(Amount in Rs Mil
-	Particulars	For the Half Year ended
		September 30, 2023
ι.	Cash flow from operating activities:	
	Profit before tax	1,19
	Adjustments for: Depreciation and amortisation expense	
	Gain on disposal of property, plant and equipment	271
	Finance costs	43
	Rental income	(-
	Interest income on fixed deposits with banks	(6)
	Unwinding of discount on security deposits	{:
	Gain on sale of investments	(19
	Changes in fair value of financial assets at fair value through profit or loss Provision for doubtful trade and other receivables	4
	Net exchange differences (gain) / loss	
	Operating profit before working capital changes	1,42
	Changes in operating assets and liabilities:	
	Increase in other non-current financial assets	(1
	Decrease in other non-current assets Increase in Inventories	1 (21)
	Increase in Trade receivables	(66)
	Decrease in other current financial assets	(00
	Increase in other current assets	(7
	Increase in non current provisions	
	Increase in trade payables	54
	Increase in other current financial liabilities	(
	Decrease in other current liabilities Decrease in current provisions	(5)
	Cash generated from operations	89
	Income taxes paid	27
	Net cash inflow from Operating activities	621
	Cash flow from investing activities	
	Payment for intangible assets	(16
	Payment for property, plant and equipment	(56
	Proceeds from sale of property, plant and equipment	
	Loans to employees	(1
	Repayment of loans by employees	12.17
	Payment for investments in fixed deposits Proceeds from maturity of fixed deposits	(2,17: 2,50
	Interest received	2,30
	Rent received	
	Payment for purchase of current investments	(4,06
	Proceeds from sale of current investments	4,04
	Net cash outflow from investing activities (B)	(22
	Carls Brown for a structure	
	Cash flow from financing activities Principal elements of lease payments	(1
	Repayment of fixed deposits from public	1)
	Interest paid	(30
	Dividend paid	(23)
	Net cash inflow from financing activities (C)	(280
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	117
	Cash and cash equivalents as at the beginning of the year Cash and cash equivalents as at the end of the period	390
	Cash and cash equivalents as at the end of the period Cash and cash equivalents consists of:	510
	With Scheduled Banks	
	In Current Accounts	510
	Total	516
	Non- cash financing and investing activities Acquisition of Right of use asset	39
	Notes: 1. The above statement of cash flows has been prepared under indirect method in accordance with the Indian Accounting Standa	d (Ind AS) 7 on "Statement of Cash Flows".
	2. Figures in brackets indicate cash outgo,	
	3. The statement of consolidated cash flows for the half year September 30, 2023 is the first consolidated cash flows of the Comp	any, hence there are no corresponding figures for prior period.
		Ferrerd on hole Made to
		For and on behalf of the B
		Star C.H.

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Place : Pune Date : November 03, 2023

MANOI KOLHATKAR Managing Director DIN No. 03553983

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