

	Six months ended	
	September 30,	September 30,
	2024	2023
	Audited	
Cash flows from operating activities:		
Profit for the period	2,667	1,206
Adjustments for:		
Depreciation and amortisation expense	969	1,005
Allowance for trade receivables, loans and other receivables	52	61
Discounting of warranty and other provisions	42	(62)
Inventory write down (net)	25	34
Non cash exceptional items	32	772
Accrual for share-based payments	15	15
Lease charges (Amortisation considered as employee cost)	37	-
Loss/(profit) on sale of assets (net) (including assets scrapped / written off)	56	(16)
Profit on sale of investments at FVTPL (net)	(45)	(34)
Marked-to-market gain on investments measured at FVTPL	(4)	(2)
Tax expense (net)	1,521	233
Finance costs	605	883
Interest income	(208)	(96)
Dividend income	(1,976)	(619)
Unrealized foreign exchange (profit)/loss (net)	(14)	276
	1,107	2,450
Cash flows from operating activities before changes in following assets and liabilities		
Trade receivables	3,774	3,656
Loans and other financial assets	(762)	(863)
Other current and non-current assets	(33)	(10)
Inventories	(110)	24
Trade payables	(690)	(1,708)
Other current and non-current liabilities	(1,381)	884
Other financial liabilities	(774)	(539)
Provisions	(57)	(28)
	400	117
Cash generated from operations		
Income tax paid (net)	367	1,533
	(20)	(73)
Net cash from operating activities		
Cash flows from investing activities:	347	1,460
Payments for property, plant and equipments		
	(500)	(547)
Payments for other intangible assets	(443)	(487)
Proceeds from sale of property, plant and equipments	64	17
Investments in Mutual Fund (purchase)/sold (net)	(894)	1,392
Investments in Government securities	-	(10)
Investments in subsidiary companies	(567)	(161)
Loan given to subsidiary company (net)	(132)	(16)
Redemption of preference shares in a subsidiary company	-	14
Increase in short term inter corporate deposit	(517)	(10)
Deposits/restricted deposits with banks	(556)	(12)
Realisation of deposits/restricted deposits with banks	1,743	210
Interest received	174	61
Dividend received	1,976	619
Net cash generated from investing activities	348	1,070
Cash flows used in financing activities:		
Proceeds from issue of shares and share application pending allotment (net of issue expenses)	29	37
Proceeds from long-term borrowings	19	-
Repayment of long-term borrowings	(600)	(3,461)
Proceeds received on cancellation of 'A' Ordinary shares towards TDS liability (refer note 6)	1,073	-
Payment of option settlement of long term borrowings	(33)	(51)
Net change in other short-term borrowings (with maturity up to three months)	(168)	3,769
Repayment of lease liabilities (including interest)	(329)	(46)
Dividend paid	(2,306)	(770)
Interest paid [including discounting charges paid, ₹139 crores (September 30, 2023 ₹213 crores)]	(655)	(1,016)
Net cash used in financing activities	(2,970)	(1,538)
Net increase/(decrease) in cash and cash equivalents	(2,275)	992
Cash and cash equivalents as at April 1, (opening balance)	3,345	1,121
	2	2

Effect of foreign exchange on cash and cash equivalents	1,072	2,115
Cash and cash equivalents as at September 30, (closing balance)		
Non-cash transactions:		
Liability towards property, plant and equipment and other intangible assets purchased on credit/deferred credit	130	108
Increase/ (decrease) in liabilities arising from financing activities on account of non-cash transactions :		
Exchange differences	17	58
Amortisation / effective interest rate adjustments of borrowings	46	30