Point for the period
Part
Cash flows from operating activities: Profit for the period 2,667 1,206 Adjustments for: 969 1,005 Adjustments for: 969 1,005 Allowance for trade receivables 962 610 Discounting of warranty and other provisions 42 (62) Inventory write down (net) 25 34 Accrual for share-based payments 15 15 Sace charges (Insuranty and other provisions 15 15 Sace charges (Insura
Beath flows from operating activities: 2,667 1,205 1,2
Profit for the period
Adjustments for Sept
Deprecation and amoritation expense 969 1,005
Discounting of warranty and other provisions 2
Inventory write down (net)
Non cash exceptional items 32 772 Accrual for share-based payments 15 15 Loss/(profit) on sale of assets (net) (including assets scrapped / written off) 56 (16) Loss/(profit) on sale of investments are PVPL (net) (45) (34) Marked-to-market gain on investments measured at EVPPL (46) (20) Marked-to-market gain on investments measured at EVPPL (60) 833 Interest income (608) (86) Dividend income (1,976) (619) Unrealized foreign exchange (profit)/loss (net) (1,107) (2,450) Cash flows from operating activities before changes in following assets and liabilities 3,774 3,656 Trade exceivables (33) (10) (24 Loss and other financial assets (33) (10) (24 Trade payable (110) 24 (20) (27) (28) Other current and non-current liabilities (57) (28) (33) (20) (27) (28) (20) (27) (28) (27) (28) (27) (28)
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Interest received 174 61 Dividend received 1,976 619
Dividend received 1,976 619
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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 (51)
Net change in other short-term borrowings (with maturity up to three months) (168) 3,769
Repayment of lease liabilities (including interest) (329)
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)
Coch and each equivalents as at April 1 (enoning halance)
Cash and cash equivalents as at April 1, (opening balance) 3,345 1,121

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