



Date: November 03, 2023

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

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2023

Ref: Regulation 30(2) and 33 of (Listing Obligations and Disclosure Requirements) Regulations, 2015 Read with Schedule III Part A Para A

Dear Sirs/ Madam,

Please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results along with the Statement of Assets and Liabilities and Cash Flow Statement for the quarter and half year ended September 30, 2023, along with Limited Review Reports issued by the Statutory Auditors M/s Price Waterhouse Chartered Accountants LLP duly approved by the Board of Directors at their Meeting held on Friday, November 03, 2023.

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

Thanking you, Yours faithfully,

For Gabriel India Limited

Nilesh Jain Company Secretary

Email id- <u>secretarial@gabriel.co.in</u>

Enclosed:

- 1. 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
- 2. Limited Review Reports

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 INDIA LIMITED

GABRIEL

Registered offic

29th Milesto

Pune-Nashik Highway

Vill.Kuruli, Tal.Khed Pune 410 501

CIN-L34101PN 1951PLC015735

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

			Quarter ended		Half Yea		Year ended
No.	Particulars	30.09.2023	30.06.2023	30.09.2022 (Unaudited)	30.09 2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023
_		(Unaudited)	(Unaudited)	(Unaudiceb)	(Unaudited)	(Unaddited)	(Audited)
1	Revenue from Operations	8,644.48	8,057.68	8,028.72	16,702.16	15,237.75	29,71
ii I	Other Income	45.83	51.08	33.74	96.79	90.81	17
	Total Income (I+II)	8,690.31	8.108.76	8,062,46	16,798.95	15,328.56	29,89
IV	Expenses						
	Cost of materials consumed	6,513.61	5,974.58	6,177.48	12,488.19	11,622.60	22,51
	Purchases of stock-in-trade	89.57	105.13	96.87	195.70	170.22	367
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(96.61)	(55.12)	(92.58)	(151.73)	(94.31)	(197
. 1	Employee benefits expense Depreciation and amortisation expense	541.64 141.35	495.66 137.36	455.40 117.81	1,038.30 278.71	896.25 229.36	1,83: 48!
11	Other expenses	858.35	849.97	804 78	1,708.20	1,543.36	3,06
	Finance costs	12.35	22.30	10 51	34.65	24.20	4
- 1	Total expenses	8.060.25	7,531.88	7,570.27	15,592.02	14,391.68	28,112
v	Profit before tax (III-IV)	630.05	576.88	492.19	1,206.93	936.88	1,77!
vi	Tax expense						
	Current tax	185.75	153 26	132.67	339.01	245.15	43
	Deferred tax Total tax expense	(25.22)	(1.27)	(6.13)	(26.48)	(2.98)	20
	Net Profit after tax (V-VI)	160.53	151.99 424.89	126.54 365.65	312.53 894.40	694.71	453
	Had I for a for the for all	403.32	424.03	303.03	0,000	00471	1,30
uu	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)	0.08	(21.22)	(16.77)	(19
	Income tax relating to above	1.09	4.25		5.34	4.24	4
	Items that may be reclassified to profit or loss in subsequent period Net gains / (loss) on cash flow hedges	26.74	(22.67)	(9.50)	4.07	(11.10)	(1
	Income tax relating to above	(6.73)	5.71	2.37	(1.02)	2.79	0
	Other comprehensive income for the period, net of tax	16.77	(29.60)	(7.05)	(12.83)	(20.84)	115
	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	143
	Reserves						8,558
x	Earnings per Equity share (nominal value of Rs. 2/- each, not annualized)				1		
^	Basic (Rs.)	3.27	2.96	2.55	6.23	4.84	9.
	Diluted (Rs.)	3.27	2.96	2.55	6.23	4.84	9
1 2 3	Notes: These financial results have been prepared in accordance with the recognition and measur under Section 133 of the Companies Act, 2013, and other accounting principles. The above results have been reviewed by the Audit Committee and approved by the Boar report on the results. During the previous quarter, the Company has acquired 100% equity shares of inalfa Gabria	d of Directors in th	eir meeting held o Private Limited ('IG	n November 3, 20 SSPL') and entered	123. The Statutory d Into a technical c	Auditors have expres	ssed an unmodi ant with Inalfa A
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GABRIEL INDIA LIMITED

GABRIEL

Registered office

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

CIN-L34101PN1961PLC015735

Particulars	As at	As At
Particulars		
	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
A. ASSETS		
Non Current Assets	_	
a) Property, plant and equipment	3,916.77	3,955
b) Right-of-use assets	82.60	91
c) Capital work-in-progress	397.46	296
d) Investment Properties	63.24	63
e) Intangible assets	85.85	92
) Intangible assets under development	65.70	54
z) Financial assets		
i) Investments	305.85	11
ii) Loans	13.63	10.
iii) Other financial assets	118.96	117
n) Income Tax assets (net)	54.51	43
Other non current assets	148.94	119
Constant and	5,253.51	4,856
Current Assets	2 424 46	2.240
) Inventories	2,431.16	2,248.
) Financial assets	070.45	70.4
i) Investments	830.15	784.
ii) Trade receivables	4,494.72	3,837.
iii) Cash and cash equivalents	408.80	398.
v) Bank Balances other than iii) above v) Loans	675.37	676.
vi) Other financial assets	869.98	1,184.
) Other current assets	296.86	290.
Totilei current asses	10,121.90	9,423.
Total Assets	15,375.41	14,280.
Equity Equity		
) Equity Share capital	143.64	143.
) Other Equity	9,203.37	8,558.
	9,347.01	8,702.
20 1 (ALT 1971)		
Non-Current Liabilities		
) Financial Liabilities		
i) Lease Liabilities	83.75	93.
) Provisions	133.82	131
) Deferred tax liabilities (net)	128.50	159.
Current Liabilities	540.07	304.
) Financial Liabilities		
) Lease Liabilities	20.34	17.9
i) Trade payables	20.34	11.
Total Outstanding dues of micro enterprises and smail enterprises	559.13	526.5
Total Outstanding dues of creditors other than micro enterprises and small enterprises	4,356.30	3,878.0
the first second s		
ii) Other financial liabilities	360.63	367
) Provisions	168.77	203.5
Current tax liabilities	73.00	
) Other current liabilities	144.16	199.0
	5,682.33	5,193.
otal Equity and Liabilities	15,375.41	14,280.
	For and on be	ehalf of the Boa
	1.1	

Chartered Accountants Chartered Accountants

Place : Pune Date : November 03, 2023

MANOJ KOLHATKAR Managing Director DIN No. 03553983

Registered office

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

_			(Amount in Rs. Millio
	Particulars	For the Half Year ended September 30, 2023	For the Hall Year ended September 30, 2022
	1		
۹.	Cash flow from operating activities: Profit before tax	1,206.93	936.8
	Adjustments for:	1,208.55	530.0
	Depreciation and amortIsation expense	278.71	229.
	Gain on disposal of property, plant and equipment	(0.01)	(0.
	Finance costs	34.65	24
	Rental Income	(2.50)	(1.
	Interest income on fixed deposits with banks	(62.87)	(46.
	Unwinding of discount on security deposits Gain on sale of investments	(3.43)	(3.
	Changes in fair value of financial assets at fair value through profit or loss	(19.88) (4.25)	(22.
	Provision for doubtful trade and other receivables	0.55	7.
	Net exchange differences (gain) / loss	4.21	(29.
	Dividend income classified as investing cash flows		(0,
	Operating profit before working capital changes	1,432.10	1,110.
	Changes in operating assets and liabilities: (increase)/ decrease in other non-current financial assets	1.89	(12.)
	Decrease in other non-current assets	12.14	5.
	Increase in Inventories	(183.09)	(428)
	Increase in Trade receivables	(662.23)	(976.0
	(Increase)/Decrease in other current financial assets	(1.35)	0.1
	Increase in other current assets	(6.50)	(147.
	Increase In non current provisions	2.52	19.0
	Increase in trade payables	510.79	815.
	Increase/ (decrease) In other current financial liabilities	(0.11)	34.0
	Increase/ (decrease) in other current liabilities	(55.31)	20.:
	Increase/ (decrease) in current provisions Cash generated from operations	(56.00)	6.1
	Income taxes paid	(277.01)	(192.9
	Net cash inflow from Operating activities (A)	717.85	255.2
	Cash flow from investing activities		
	Payment for intangible assets	(16.92)	
	Payment for property, plant and equipment	(365.21)	(386.7
	Proceeds from sale of property, plant and equipment	2.27	1.6
	Loans to employees	(9.93)	(8.
	Loan to subsidiary	(110.20)	
	Repayment of loans by employees	6.36	7.5
	Payment for investments in fixed deposits	(2,171.12)	(2,203.4
-11	Proceeds from maturity of fixed deposits	2,501.54	1,647.8
4	Interest received	50.05	26.0
1	Dividend received Rent received	2.50	0.0
1	Investment in subsidiaries	2.50 (294.45)	1.8
	Payment for purchase of current investments	(4,068.58)	(2,189.9
	Proceeds from sale of current investments	4,046.59	3.021.5
	Net cash outflow from investing activities (B)	(427.10)	(80.5
1	Cash flow from financing activities		
	Principal elements of lease payments	- (11.99)	(14.)
11	Repayment of fixed deposits from public	(0.18)	(0.1
	Interest pald	(30.20)	(18.3
1	Dividend paid	(237.86)	1144.2
	Net cash outflow from financing activities (C)	(280.23)	(177.5
-0	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	10.52	(2.8
	Cash and cash equivalents as at the beginning of the year	398.28	410.0
	Cash and cash equivalents as at the end of the period	408.80	407.1
1	Cash and cash equivalents consists of:		
	With Scheduled Banks	100	
1	In Current Accounts	403.80	407.1
1	Total	408.80	407.1

Place : Pune Date : November 03, 2023

GABRIEL INDIA LIMITED

GABRIEL

Chartered Accountants

6-MANOJ KOLHATKAR Managing Director DIN No. 03553983

PUNE

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Price Waterhouse Chartered Accountants LLP

Review Report

To The Board of Directors Gabriel India Limited 29th Milestone, Pune-Nashik Highway, Village Kuruli, Taluka Khed, Pune- 410501, Maharashtra

- 1. We have reviewed the standalone unaudited financial results of Gabriel India Limited (the "Company") for the quarter ended September 30, 2023 and the year to date results for the period April 1, 2023 to September 30, 2023, which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2023', the Statement of Standalone Assets and Liabilities as on that date and the Statement of Standalone Cash Flows for the half-year ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Price Waterhouse Chartered Accountants LLP Firm, Registration Number: 012754N/N500016

5-4

Neeraj Sharma Partner Membership Number : 108391

UDIN : 23108391BGTBZZ6058 Place: Pune Date: November 03, 2023

> Price Waterhouse Chartered Accountants LLP, 7th Floor, Tower A - Wing 1, Business Bay, Airport Road, Yerwada Pune – 411 006

T: +91 (20) 41004444, F: +91 (20) 41006161

Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, Gate No 2, 1st Floor, New Delhi - 110002

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-5001) with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration number is 012754N/N500016 (ICAI registration number before conversion was 012754N)

GABRIEL INDIA LIMITED GABRIEL

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

S.No.	Quarter ended		nded Ha	Half Year ended	
	Particulars	30.09.2023	30.06.2023	30.09.2023	
	1	(Unaudited)	(Unaudited)	(Unsudited)	
	Income				
1	Revenue from Operations	8,644.48	8,057.68	16,702	
11	Other income	45.91	51.05	96	
10	Total Income (I+II)	8,690.39	6,108.73	16,799	
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	
	Finance costs	21,19	22.30	43	
	Total expenses	8,068.82	7,536.58	15,605	
v	Profit before tax (III-IV)	621.57	572.15	1,193	
VI	Tax expense				
	Current tax	185.75	153.26	339	
	Deferred tax	(27.48)	(1,27)	(28	
	Total tax expense	158.27	151.99	310	
VII	Net Profit after tax (V-VI)	463.30	420.16	883.	
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.	
	Income tax relating to above	1.09	4.25	5.	
	Items that may be reclassified to profit or loss in subsequent period				
- 0	Net gains / (loss) on cash flow hedges	26.74	(22.67)	4	
. 1	Income tax relating to above	(6.73)	5.71	(1.	
	Other comprehensive income for the period, net of tax	16.77	(29.60)	(12.	
IX	Total comprehensive income for the period net of tax (VII + VIII)	480.07	390.56	870.	
	Paid up Equity share capital (Face value Rs. 1/-each)	143.64	143.54	143.0	
×	Earnings per Equity share (nominal value of Rs. 1/- each, not annualized)	3.33	2.92	6.	
	Basic (Rs.) Diluted (Rs.)	3.23	2.92	6.	
3	The above results have been reviewed by the Audit Committee and approved by the Board of D an unmodified raport on the results. During the previous quarter, the Company has acquired 100% equity shares of Inalfa Gabriel Su garcement with Inalfa Roof Systems Group B.V., of the Netherlands ('Inalfa') to undertake the ac	nroof Systems Private Limited ('IGS	SPL') and entered into a technic	al collaboration	
3	an unmodified report on the results. During the previous quarter, the Company has acquired 100% equity shares of Inalfa Gabriel Sur agreement with Inalfa Roof Systems Group B.V., of the Netherlands ("Inalfa") to undertake the ac Directors of the Company has also accorded its approval to execute the Joint venture agreement which the shareholding of Inalfa and the Company in IGSSPL will be in the ratio of 51:49 in accord 30, 2023 were the first consolidated financial results of the Company, hence there are no corres	nroof Systems Private Limited ('IGS: thitles of manufacture and sale of between Inalfa and the Company, dance with the terms contained the ponding figures for prior years.	SPL') and entered into a technic the automotive sunrools throug subject to receipt of requisite a rein. The financial results for th	al collaboration gh IGSSPL. The Board o pprovals, pursuant to e quarter ended June	
3	an unmodified report on the results. During the previous quarter, the Company has acquired 100% equity shares of inalfa Gabriel Sur agreement with Inalfa Roof Systems Group B.V., of the Netherlands ("Inalfa") to undertake the ac Directors of the Company has also accorded its approval to execute the Joint venture agreement which the shareholding of Inalfa and the Company in IGSSPL will be in the ratio of 51:49 in accorr 30, 2023 were the first consolidated financial results of the Company, hence there are no corres The Board of Directors in their meeting held on November 03, 2023, declared an Interim dividen date for the same is November 17, 2023. In accordance with Ind A5 -10 'Event after reporting dat (Accounting Standards) Amendment Rules, 2016 dated March 30, 2016, the Company has not accord	nroof Systems Private Limited ('IGS thitles of manufacture and sale of between Inalfa and the Company, dance with the terms contained the ponding figures for prior years. d of Rs. 1.50 per share of Rs. 1 each te' as notified by the Ministry of Co counted for interim dividend as a lia	SPL') and entered into a technic the automotive sunroofs throug subject to receipt of requisite a rein. The financial results for th , for the period ended Septemb rporate Affairs through Amendra bility as at September 30, 2023	al collaboration gh IGSSPL. The Board o pprovals, pursuant to e quarter ended June ner 30, 2023. The recor ment to companies	
3 4 5	an unmodified report on the results. During the previous quarter, the Company has acquired 100% equity shares of inalfa Gabriel Sur agreement with Inalfa Roof Systems Group B.V., of the Netherlands ('Inalfa') to undertake the ac Directors of the Company has also accorded its approval to execute the Joint venture agreement which the shareholding of Inalfa and the Company in IGSSPL will be in the ratio of 51:49 in accord 30, 2023 were the first consolidated financial results of the Company, hence there are no corres The Board of Directors in their meeting held on November 03, 2023, declared an Interim dividen date for the same is November 17, 2023. In accordance with Ind AS -10 'Event after reporting dat	nroof Systems Private Limited ('IGS thitles of manufacture and sale of between Inalfa and the Company, dance with the terms contained the ponding figures for prior years. d of Rs. 1.50 per share of Rs. 1 each te' as notified by the Ministry of Co counted for interim dividend as a lia	SPL') and entered into a technic the automotive sunroofs throug subject to receipt of requisite a rein. The financial results for th , for the period ended Septemb rporate Affairs through Amendra bility as at September 30, 2023	al collaboration gh IGSSPL. The Board of pprovals, pursuant to e quarter ended June ner 30, 2023. The reco ment to companies	
3	an unmodified report on the results. During the previous quarter, the Company has acquired 100% equity shares of Inalfa Gabriel Sur agreement with Inalfa Roof Systems Group B.V., of the Netherlands ('Inalfa') to undertake the ac Directors of the Company has also accorded its approval to execute the Joint venture agreement which the shareholding of Inalfa and the Company in IGSSPL will be in the ratio of 51:49 in accord 30, 2023 were the first consolidated financial results of the Company, hence there are no corres The Board of Directors in their meeting held on November 03, 2023, declared an Interim dividen date for the same is November 17, 2023. In accordance with Ind AS -10 'Event after reporting dat (Accounting Standards) Amendment Rules, 2016 dated March 30, 2016, the Company has not account During the current quarter, the Company had Incorporated a wholly owned subsidiary Gabriel Ei	nroof Systems Private Limited ('IGS stivities of manufacture and sale of between Inalfa and the Company, dance with the terms contained the ponding figures for prior years. d of Rs. 1.50 per share of Rs. 1 each te' as notified by the Ministry of Co counted for interim dividend as a lia urope Engineering Centre ('G.E.E.C.	SPL ¹) and entered into a technic the automotive surroofs throug subject to receipt of requisite a rein. The financial results for th , for the period ended Septemb rporate Affairs through Amendi bility as at September 30, 2023) in Belgium to undertake rese	al collaboration gh IGSSPL. The Board of pprovals, pursuant to e quarter ended June ner 30, 2023. The reco ment to companies	
3 4 5 6 7 1	an unmodified report on the results. During the previous quarter, the Company has acquired 100% equity shares of inalife Gabriel Sur agreement with Inalfa Roof Systems Group B.V., of the Netherlands ("Inalifa") to undertake the ac Directors of the Company has also accorded its approval to execute the John venture agreement which the shareholding of Inalifa and the Company in IGSSPL will be in the ratio of 51:49 in accord 30, 2023 were the first consolidated financial results of the Company, hence there are no corres The Board of Directors in their meeting held on November 03, 2023, declared an Interim dividen date for the same is November 17, 2023. In accordance with Ind AS -10 "Event after reporting dat Accounting Standards) Amendment Rules, 2016 dated March 20, 2016, the Company has not acc During the current quarter, the Company had Incorporated a wholly owned subsidiary Gabriel E whicke components. As the Company's business activity falls within a single operating segment viz. "auto component the Code on Social Security, 2020 ('Code'), relating to employee benefits during employment an September 2020. The Code has been published in the Gazette of India. However, the date on wh mpact of the Code when it comes into effect and will record any related impact in the period the	nroof Systems Private Limited ('IGS stivities of manufacture and sale of between Inalfa and the Company, dance with the terms contained the ponding figures for prior years. d of Rs. 1:50 per share of Rs. 1 each te' as notified by the Ministry of Co counted for interim dividend as a lia urope Engineering Centre ('G.E.E.C. s and parts'', no segment informati- d post-employment, received India kh the Code will come into effect h = Code becomes effective.	SPL ¹) and entered into a technic the automotive surroofs throug subject to receipt of requisite a rein. The financial results for th , for the period ended Septemb roprate Affairs through Amend bility as at September 30, 2023 () in Belgium to undertake rese can is required to be disclosed in Parliament approval and Presi as not been notified. The Comp	al collaboration gh IGSSPL. The Board of pprovals, pursuent to e quarter ended June er 30, 2023. The reco ment to companies 	
3 4 5 7 8	an unmodified report on the results. During the previous quarter, the Company has acquired 100% equity shares of inalife Gabriel Sur agreement with Inalifa Roof Systems Group B.V., of the Netherlands ('Inalifa') to undertake the ac Directors of the Company has also accorded its approval to execute the Joint venture agreement which the shareholding of Inalifa and the Company in IGSSPL will be in the ratio of 51:49 in accord 30, 2023 were the first consolidated financial results of the Company, hence there are no corres The Board of Directors in their meeting held on November 03, 2023, declared an Interim dividen date for the same is November 17, 2023. In accordance with Ind AS -10 'Event after reporting dat Accounting Standards) Amendment Rules, 2016 dated March 30, 2016, the Company has not acc During the current quarter, the Company had Incorporated a wholly owned subsidiary Gabriel Ei wehicle components. As the Company's business activity falls within a single operating segment viz. "auto component the Code on Social Security, 2020 ('Code'), relating to employee benefits during employment an September 2020. The Code has been published in the Gazette of India. However, the date on who	aroof Systems Private Limited ('IGS thvities of manufacture and sale of between Inalfa and the Company, dance with the terms contained the ponding figures for prior years. d of Rs. 1:50 per share of Rs. 1 each te' as notified by the Ministry of Co rounted for interim dividend as a lia urope Engineering Centre ('G.E.E.C. s and parts'', no segment informati d post-employment, received India ich the Code will come into effect h e Code becomes effective. as Act, 2017 pertaining to financial uborites has assessed the liability g legal advice for appropriate actio	SPL') and entered into a technic the automotive sunroofs throug subject to receipt of requisite a rein. The financial results for th , for the period ended Septemb prorate Affairs through Amendi bility as at September 30, 2023) In Belgium to undertate reser on is required to be disclosed on Parliament approval and Presi as not been notified. The Comp year 2017-18 from the office of on account of mismatch in GST	al collaboration th IGSSPL. The Board pprovals, pursuant to e quarter ended June ther 30, 2023. The reco ment to companies arch and developmen dential assent in any will assess the commercial tax offici reconciliation, input I	

GABRIEL INDIA LIMITED GABRIEL

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	468.93
c) Capital work-in-progress	758,2
(d) Investment Properties	63.24
(e) Intangible assets	85.85
(f) Intangible assets under development	65.7
g) Financial assets	
i) Investments	11.4
ii) Loans	13.65
iii) Other financial assets	135.20
h) Income Tax assets (net)	54.5
i) Other non current assets	148.94
n onler non current asses	5,726.30
Current Assets	3,720.3
a) Inventories	2,467.90
b) Financial assets	41-01:50
i) Investments	830.15
ii) Trade receivables	4,494.72
iii) Cash and cash equivalents	516.00
iv) Bank Balances other than iii) above	675.37
v) Loans	4.66
vi) Other financial assets	868.08
c) Other current assets	367.22
of other current asses	10,224.10
Total Assets	15,950.40
B. EQUITY AND LIABILITIES	
Equity	
a) Equity Share capital	143.64
b) Other Equity	9,192.42
	9,336.06
	3,530,00
Non-Current Liabilities	
a) Financial Liabilities	
i) Lease Liabilities	456.24
b) Provisions	133.81
c) Deferred tax liabilities (net)	133.81
c) Detended tax haunicles friet/	716.28
Current Liabilities	/10.20
a) Financial Liabilities	
i) Lease Liabilities	33.43
ii) Trade payables	35.43
	559.13
Total Outstanding dues of micro enterprises and small enterprises	
Total Outstanding dues of creditors other than micro enterprises and small enterprises	4,393.12
iii) Other financial liabilities	525.98
a) Provsions	168.77
:) Current tax liabilities	73.00
d) Other current liabilities	144.63
	5,898.06

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.

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e Chartered Place : Pone UPINAAC Date ; November

Chartered Accountants

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08, 2023

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For and on behalf of the Board

ANOJ KOLHATKAR Managing Director DIN No. 03553983

Statustical Control Contel Control Control Control Control Control Control Control Cont		BRIEL INDIA LIMITED	Rugislared of 29th Milesto Pune Nashik Highw Vill.Kuruli, Tal.Ki Pune 410 :
Periods P	STAT	EMENT OF CONSOLIDATED CASH FLOWS FOR HALF YEAR ENDED SEPTEMBER 30, 2023	CIN-L34101PN1961PLC015
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Implementary 1.1 Approximation <		fach flow from anarables activities	September 30, 2023
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terrste nicht norder stratte statte terrste nicht norder stratte statte		Operating profit before working capital changes	1,42
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			(66)
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Res Res Res Res 9. Cability from "wanting activities Res Res 9. Cability from "wanting activities Res 9. Res		Decrease in current provisions	(56
			898
Payment for instruction and equipment Power for property, plant and equipment Proceed from sail of groating, plant and equipment List of a single-pre- Proceed from sail of groating and equipment Proceed from sail of groating and the sail of the sail of the sail of the Proceed from sail of groating and the sail of the sail of the Proceed from sail of groating and the sail of the sail of the Proceed from sail of groating and the sail of the sail of the sail of the Proceed from sail of groating and the sail of the Proceed from sail of groating and the sail of the sail Proceed from sail of call the sail of the			621
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Interact received Ref received			(2,171
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C Cash flow from financing activities Principal elements of lease payments Principal elements Pr		Proceeds from sale of current investments	4,046
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Price Waterhouse Chartered Accountants LLP

Review Report

To

The Board of Directors Gabriel India Limited 29th Milestone, Pune-Nashik Highway, Village Kuruli, Taluka Khed, Pune- 410501, Maharashtra

- We have reviewed the consolidated unaudited financial results of Gabriel India Limited (the 1. "Parent"), its subsidiaries (the parent and its subsidiaries hereinafter referred to as the "Group") for the quarter ended September 30, 2023 and the year to date results for the period April 1, 2023 to September 30, 2023 which are included in the accompanying 'Statement of Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2023', the Consolidated Unaudited Statement of Assets and Liabilities as on that date and the Consolidated Unaudited Statement of Cash Flows for the half-year ended on that date (the "Statement"). The Statement is being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
- This Statement, which is the responsibility of the Parent's Management and has been approved by 2. the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagements 3. (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Name of the Entity	As at September 30, 202	3
	% Holding	Consolidated as
Inalfa Gabriel Sunroof Systems Private Limited	100%	Subsidiary
Gabriel Europe Engineering Centre	100%	Subsidiary

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10002 Registered office and Head office: 11-A, Vishnu Digamber Marg, Sucheta Bhawan, Gate No 2, 1st Floor, New Delhi -

Price Waterhouse (a Partnership Firm) converted into Price Waterhouse Chartered Accountants LLP (a Limited Liability Partnership with effect from July 25, 2014. Post its conversion to Price Waterhouse Chartered Accountants LLP, its ICAI registration oumber is 012754N/N500016 (ICAI registration number before conversion was 012754N)

Price Waterhouse Chartered Accountants LLP

Gabriel India Limited Limited Review Report Consolidated Financial Results Page 2 of 2

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The consolidated unaudited financial results include the interim financial results of one subsidiary which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 0.45 million and net assets of Rs. 0.45 million as at September 30, 2023 and total revenue of Rs. NIL and Rs. NIL, total net profit/(loss) after tax of Rs. NIL and Rs. NIL and total comprehensive profit/ (loss) of Rs. NIL and Rs. NIL for the quarter ended September 30, 2023 and for the period from April 1, 2023 to September 30, 2023, respectively, and cash flows (net) of Rs. 0.45 million for the period from April 1, 2023 to September 30, 2023, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.

For Price Waterhouse Chartered Accountants LLP Firm Registration Number: 012754N/N500016

Neeraj Sharma Partner Membership Number : 108391

UDIN : 23108391BGTCAA1234 Place: Pune Date: November 03, 2023