

Head Office

Survey No. 312, Navagam,
Vartej 364 060
Bhavnagar, (Gujarat) India
Ph :+91-278-2540218
E-mail: investors@carysil.com
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November 07, 2024

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code: 524091

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1
'G' Block, Bandra – Kurla Complex
Bandra East,
Mumbai 400 051
Trading Symbol: CARYSIL

Subject: Outcome of Board Meeting held on November 07, 2024.

Dear Sir/ Ma'am,

Pursuant to the Regulation 30 read with Schedule III and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of Carysil Limited ("the Company") at its meeting held today i.e. **Thursday, November 07, 2024** have *inter alia*, approved the Unaudited Standalone and Consolidated Financial Results for the quarter & half year ended September 30, 2024.

We attach herewith a copy of the said Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Statutory Auditors.

An extract of the aforesaid Unaudited Financial Results for the quarter ended September 30, 2024, would be published in the Newspapers in accordance with the provisions of the SEBI Listing Regulations.

Please note that in terms of the Company's internal Code of Conduct for Regulating, Monitoring and Reporting of Trades of the Company read with applicable provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended, the window for trading in Securities of the Company by the Designated Persons of the Company will open on Monday, November 11, 2024

The Meeting of the Board of Directors commenced at 12:45 p.m. (IST) and concluded at 3:00 p.m. (IST).

CARYSIL LIMITED

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We request you to kindly take the above information on record for the purpose of dissemination to the Shareholders of the Company.

Thanking you

Yours faithfully

For **Carysil Limited**

Reena Shah

Company Secretary & Compliance Officer

Encl.: a/a

Independent Auditor's Review report on Unaudited Quarterly and Year to Date Standalone Financial Results

To
The Board of Directors
Carysil Limited

- W**e have reviewed the accompanying statement of unaudited standalone financial results of **Carysil Limited**, ("the Company") for the quarter ended 30th September, 2024 and year to date from 1st April, 2024 to 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.
- 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 (Ind AS) – 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- We conducted our review 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, preliminary of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

For P A R K & COMPANY
Chartered Accountants
FRN: 116825W



Digitally signed by Ashish
Rajendrakumar Dave

ASHISH DAVE
Partner
Membership No. 170275
UDIN: 24170275BKGFM4897

Bhavnagar
November 7, 2024

Independent Auditor's Review report on Unaudited Quarterly and Year to Date Consolidated Financial Results

To
The Board of Directors
Carysil Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results **Carysil Limited**, ("the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2024 and year to date from 1st April, 2024 to 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This Statement, which is the responsibility of the Parent 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 (Ind AS) – 34 "interim Financial Reporting" prescribed under Section 133 of the Companies Act ("the Act") read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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, preliminary of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, to the extent applicable.

5. This Statement includes the results of the following subsidiaries:

Parent Company:

✚ Carysil Limited;

Subsidiary Companies:

- ✚ Acrysil USA Inc - United States of America;
- ✚ Carysil Ankastrre Sistemleri Ticaret Limited - Turkey;
- ✚ Carysil Brassware Limited - United Kingdom;
- ✚ Carysil Ceramictech Limited;
- ✚ Carysil FZ LLC - United Arab Emirates;
- ✚ Carysil GmbH - Germany;



- ✚ Carysil Online Limited;
- ✚ Carysil Products Limited – United Kingdom;
- ✚ Carysil Steel Limited;
- ✚ Carysil Surfaces Limited – United Kingdom;
- ✚ Carysil UK Limited – United Kingdom;
- ✚ Sternhagen Bath Private Limited; and
- ✚ United Granite LLC – United States of America

6. The accompanying Statement includes the interim financial results/information in respect of:

- (i) Eight subsidiaries whose interim financial results reflect total assets of Rs. 332.42 crores as at 30th September, 2024, total revenues of Rs. 102.76 crores and Rs. 199.37 crores for the quarter and half-year ended 30th September, 2024 respectively, net profit of Rs. 13.55 crores and Rs. 23.25 crores for the quarter and half-year ended 30th September 2024 respectively and total comprehensive income of Rs. 13.54 crores and Rs. 23.23 crores for the quarter and half-year ended 30th September, 2024 respectively, as considered in the Statement, which have been reviewed by its auditors.
- (ii) Five subsidiaries whose interim financial results reflect total assets of Rs. 92.85 crores as at 30th September, 2024, total revenues of Rs. 21.13 crores and Rs. 44.58 crores for the quarter and half-year ended 30th September, 2024 respectively, net loss of Rs. 3.94 crores and Rs. 6.85 crores for the quarter and half-year ended 30th September, 2024 respectively and total comprehensive loss Rs. 3.94 crores and Rs. 6.85 crores for the quarter and half-year ended 30th September 2024 respectively, as considered in the Statement, which have not been reviewed by its auditors. These unaudited interim financial results and other financial information have been approved and furnished to us by the management. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of these matters.

7. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement

For P A R K & COMPANY
Chartered Accountants
FRN: 116825W



Digitally signed by Ashish
Rajendrakumar Dave

ASHISH DAVE
Partner
Membership No. 170275
UDIN: 24170275BKGFIN5111

Bhavnagar
November 7, 2024

CARYSIL LIMITED

Regd. Office: A-702, 7th Floor, "Kanakia Wall Street", Chakala
Andheri-Kurla Road, Andheri (East), Mumbai-400093
CIN: L26914MH1987PLC042283

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. in Crore except for EPS)

PARTICULARS	Standalone						Consolidated						
	Quarter ended			Half year ended			Previous year ended	Quarter ended			Half year ended		Previous year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1 Income													
(a) Revenue from operations	105.42	100.48	94.81	205.90	164.18	371.26	207.07	201.20	163.60	408.27	305.27	683.76	
(b) Other income	2.31	2.01	1.12	4.32	2.25	6.54	1.82	1.41	1.23	3.23	2.48	5.34	
Total Income (a+b)	107.73	102.49	95.93	210.22	166.43	377.80	208.89	202.61	164.83	411.50	307.75	689.10	
2 Expenses													
(a) Cost of materials consumed	40.04	38.20	32.87	78.24	54.88	127.01	79.17	82.18	66.71	161.35	121.04	272.73	
(b) Purchases of stock-in-trade	14.26	5.42	8.40	19.67	16.71	34.08	31.40	13.17	17.74	44.57	40.98	70.45	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.98)	(1.88)	(4.63)	(11.86)	(5.75)	(9.76)	(18.65)	(1.37)	(7.51)	(20.02)	(14.17)	(28.32)	
(d) Employee benefits expense	9.78	9.44	7.17	19.22	14.41	32.08	19.87	18.80	12.42	38.67	25.28	60.26	
(e) Finance cost	2.59	2.93	2.92	5.52	5.55	11.94	5.62	6.10	4.73	11.72	9.27	20.85	
(f) Depreciation and amortisation expenses	6.62	6.36	6.52	12.98	12.64	25.83	9.84	8.65	7.67	18.48	14.85	32.45	
(g) Other expenses	33.90	29.55	29.52	63.45	49.43	107.73	58.08	52.54	41.30	110.61	73.13	179.90	
Total Expenses	97.22	90.02	82.77	187.24	147.87	328.91	185.32	180.06	143.06	365.38	270.38	608.32	
3 Profit before exceptional items & tax (1-2)	10.52	12.47	13.16	22.98	18.56	48.89	23.57	22.55	21.77	46.12	37.37	80.78	
4 Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	
5 Profit before tax (3-4)	10.52	12.47	13.16	22.98	18.56	48.89	23.57	22.55	21.77	46.12	37.37	80.78	
6 Tax Expenses													
(a) Current tax	3.36	3.23	3.36	6.59	4.90	12.45	7.09	6.65	6.07	13.74	9.95	21.22	
(b) Earlier years' tax	-	-	-	-	-	0.08	0.01	-	-	0.01	-	0.37	
(c) Deferred tax	(0.66)	(0.02)	(0.04)	(0.68)	(0.14)	0.10	(0.64)	0.04	0.09	(0.59)	0.15	0.82	
7 Profit for the period (5-6)	7.81	9.26	9.84	17.07	13.80	36.27	17.11	15.86	15.61	32.97	27.27	58.36	
8 Other Comprehensive Income/(Loss)													
A Items that will not be reclassified to profit or loss													
(i) Remeasurements of defined benefit plans (net of taxes)	(0.08)	(0.07)	(0.01)	(0.15)	(0.03)	(0.29)	(0.09)	(0.09)	(0.01)	(0.17)	(0.03)	(0.34)	
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	0.02	0.01	0.04	0.01	0.07	0.02	0.02	0.01	0.04	0.01	0.09	
B Items that will be reclassified to profit or loss													
(i) Exchange differences on foreign currency translation	-	-	-	-	-	-	(4.01)	(0.12)	2.20	(4.13)	0.32	(2.39)	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-	
Total Other Comprehensive income (net of tax)	(0.06)	(0.05)	-	(0.11)	(0.02)	(0.22)	(4.08)	(0.18)	2.20	(4.26)	0.30	(2.64)	
9 Total Comprehensive Income for the period (net of tax)	7.75	9.21	9.84	16.96	13.78	36.05	13.03	15.67	17.81	28.70	27.57	55.72	
10 Profit for the period attributable to:													
(a) Shareholders of the Company	-	-	-	-	-	-	16.80	15.86	15.45	32.66	27.03	57.89	
(b) Non-controlling interest	-	-	-	-	-	-	0.31	(0.00)	0.16	0.31	0.24	0.47	
Total Comprehensive Income for the period attributable to:							17.11	15.86	15.61	32.97	27.27	58.36	
(a) Shareholders of the Company	-	-	-	-	-	-	12.73	15.67	17.65	28.40	27.32	55.25	
(b) Non-controlling interest	-	-	-	-	-	-	0.30	(0.00)	0.16	0.30	0.25	0.47	
11 Paid-up Equity Share Capital (Face Value of Rs.2/- per share)	5.68	5.37	5.36	5.68	5.36	5.36	5.68	5.37	5.36	5.68	5.36	5.36	
12 Other Equity						250.68						348.63	
13 Earnings Per Share (Face Value of Rs.2/- each) (not annualised)													
Basic (in Rs.)	2.73	3.45	3.67	6.18	5.15	13.53	5.92	5.91	5.76	11.83	10.08	21.59	
Diluted (in Rs.)	2.55	3.45	3.67	6.00	5.14	13.51	5.58	5.90	5.75	11.48	10.06	21.55	



NOTES

- 1 The above Unaudited Financial Results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 07, 2024. The statutory auditors have carried out the limited review of the above results.
- 2 The Company has identified Kitchen & Bath Products Business as its only primary reportable segment in accordance with the requirements of Ind AS 108 Operating Segments'. Accordingly, no separate segment information has been provided.
- 3 The previous period figures have been regrouped/ reclassified, wherever necessary, to correspond with those of the current period.

Place: Bhavnagar
Date: November 07, 2024

By Order of the Board
For Carysil Limited



CHIRAG A. PAREKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00298807)



STATEMENT OF ASSETS & LIABILITIES

(Rs. in Crore)

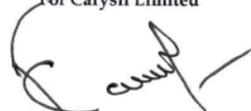
Particulars	STANDALONE	STANDALONE	CONSOLIDATED	CONSOLIDATED
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
(I) ASSETS				
(1) Non-Current Assets				
(a) Property, Plant and Equipment	187.98	185.75	236.87	234.94
(b) Right to use of assets	10.74	12.63	14.29	16.26
(c) Capital Work-in-Progress	10.15	8.70	12.79	10.46
(d) Goodwill	-	-	113.53	113.53
(e) Other Intangible assets	2.62	2.98	37.27	38.91
(f) Financial Assets	-	-	-	-
(i) Investments	17.19	17.19	-	-
(ii) Loans	36.91	28.15	0.74	0.38
(iii) Other Non-current Financial Assets	1.53	1.47	2.41	2.32
(g) Other Non-current Assets	5.19	1.76	13.12	13.56
Total Non-Current Assets	272.30	258.63	431.01	430.37
(2) Current Assets				
(a) Inventories	103.11	86.56	204.99	173.18
(b) Financial Assets	-	-	-	-
(i) Trade receivables	75.53	83.37	136.90	137.79
(ii) Cash and cash equivalents	5.65	0.73	14.81	8.75
(iii) Bank balances other than (ii) above	87.87	3.67	87.97	3.77
(iv) Loans	3.82	3.54	0.46	0.39
(v) Other Current Financial Assets	5.25	8.09	5.67	8.17
(vi) Current Tax Assets (net)	55.75	49.82	56.74	51.44
(c) Other Current Assets	24.48	19.69	34.50	30.81
Total Current Assets	361.47	255.47	542.02	414.31
TOTAL ASSETS	633.77	514.10	973.03	844.67
(II) EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital	5.68	5.36	5.68	5.36
(b) Other Equity	383.46	250.68	488.91	348.63
Equity attributable to equity holders of the Parent	389.14	256.04	494.59	353.99
Non-controlling interests	-	-	4.42	4.12
Total Equity	389.14	256.04	499.01	358.12
(2) LIABILITIES				
1. Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	15.21	17.88	99.17	114.66
(ii) Lease liabilities	7.85	9.60	7.85	9.60
(iii) Provisions	1.17	1.17	1.51	1.51
(iv) Deferred tax liabilities (Net)	4.16	4.88	5.31	5.95
Total Non-Current Liabilities	28.38	33.52	113.84	131.72
2. Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	88.72	118.66	156.63	183.55
(ii) Trade payables	-	-	-	-
Total outstanding dues of Micro and Small Enterprises	12.93	6.21	16.88	9.10
Total outstanding dues of creditors other than Micro and Small Enterprises	41.73	35.35	81.69	77.70
(iii) Other financial liabilities	5.67	4.01	7.58	5.66
(iv) Lease liabilities	4.46	4.42	4.46	4.42
(v) Other current liabilities	3.01	2.75	19.10	14.14
(vi) Provisions	1.69	1.70	1.84	1.78
(vii) Current tax liabilities (net)	58.02	51.43	72.01	58.49
Total Current Liabilities	216.24	224.54	360.18	354.84
Total Liabilities	244.62	258.06	474.02	486.56
TOTAL EQUITY AND LIABILITIES	633.77	514.10	973.03	844.67

Note:-

1) Previous period figures have been re-grouped/re-classified whenever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective April 1, 2021.

Place: Bhavnagar
Date: November 07, 2024

By Order of the Board
For Carysil Limited



CHIRAG A. PAREKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00298807)



CARYSIL LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rupees in Crore)

Particulars	Half year ended on September 30,2024	Half year ended on September 30,2023
A Cash flow from operating activities:		
Net profit for the year	17.07	13.80
Adjustments for -		
Depreciation	12.98	12.64
Income tax expenses	5.91	4.76
Impairment loss recognised on trade receivables	0.16	5.09
Profit on disposal of property, plant & equipments	(0.10)	0.00
ESOP Expenses	0.04	0.21
Interest income	(3.25)	(0.34)
Finance cost	5.52	5.55
	21.27	27.91
Operating Profit Before Working Capital Changes	38.34	41.71
Movements in working capital:		
Trade and other receivables	(82.83)	(1.13)
Other current and non-current assets	(8.22)	(6.38)
Inventories	(16.55)	(6.20)
Provisions	(0.16)	0.23
Other current and non-current liabilities	0.26	0.28
Trade and other payables	13.80	10.65
	(93.71)	(2.56)
Cash generated from operations	(55.37)	39.15
Income tax paid	(5.93)	(4.93)
	(5.93)	(4.93)
Net cash generated by operating activities	(61.29)	34.23
B Cash flow from investing activities:		
Payment for property, plant and equipments	(14.46)	(22.38)
Purchase of investments	-	(0.10)
Sale of property, plant and equipments	0.15	-
Interest received	3.25	0.34
	3.25	0.34
Net cash (used in)/generated from investing activities	(11.06)	(22.15)
C Cash flow from financing activities:		
Proceeds from borrowings	(32.60)	6.01
Repayments of borrowings	-	(4.54)
Issue of share capital	121.83	0.26
Interest paid	(5.50)	(5.76)
Repayment of lease liabilities	(1.71)	(1.24)
Dividend paid	(4.74)	(5.43)
	(4.74)	(5.43)
Net cash used in financing activities	77.27	(10.69)
Net increase in cash and cash equivalents	4.92	1.39
Cash and cash equivalents as at beginning of the year	0.73	1.53
Cash and cash equivalents as at end of the year	5.65	2.92

Place: Bhavnagar
Date: November 07, 2024



By Order of the Board
For Carysil Limited

CHIRAG A. PAREKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00298807)

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rupees in Crore)

Particulars	Half year ended on September 30, 2024		Half year ended on September 30, 2023	
A Cash flow from operating activities:				
Net profit for the year		32.97		27.27
Adjustments for -				
Depreciation and amortization		18.48		14.85
Income tax expenses		13.16		10.10
Impairment loss recognised on trade receivables		0.45		5.11
ESOP Expenses		0.05		0.28
Gain on sale of property, plant & equipments		(0.13)		0.00
Exchange rate adjustment (net)		(4.13)		0.32
Interest Income		(1.55)		(0.24)
Finance cost		11.72	38.04	9.27
Operating Profit Before Working Capital Changes		71.01		66.95
Adjustment for				
Trade and other receivables		(81.76)		(15.29)
Other current and non-current assets		(3.25)		18.86
Inventories		(31.81)		(9.90)
Provisions		(0.11)		0.31
Other current and non-current liabilities		4.96		(11.41)
Trade and other payables		12.66	(99.32)	24.08
Cash generated from operations		(28.31)		73.61
Income tax paid		(5.52)	(5.52)	(4.36)
Net cash generated by operating activities			(33.83)	69.25
B Cash flow from investing activities:				
Purchase of property, plant and equipments		(19.53)		(28.96)
Purchase of investments		0.00		(7.73)
Sales of property, plant & Equipments		0.18		0.00
Interest received		1.55		0.24
Net cash (used in)/generated from investing activities			(17.79)	(36.45)
C Cash flow from financing activities:				
Proceeds from borrowings		(42.42)		(11.87)
Issue of share capital		121.83		0.26
Repayment of lease liabilities		(1.71)		(1.24)
Dividend paid to owners of the Company		(4.74)		(5.43)
Changes in non-controlling interest		(3.64)		0.00
Interest paid		(11.63)		(9.55)
Net cash used in financing activities			57.68	(27.82)
Net increase in cash and cash equivalents		6.06		4.98
Cash and cash equivalents as at beginning of the year		8.75		4.09
Cash and cash equivalents as at end of the year		14.81		9.06

Place: Bhavnagar
Date: November 07, 2024



By Order of the Board
For Carysil Limited

(Signature)

CHIRAG A. PAREKH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00298807)