



21 October 2024

BSE Limited
PJ Towers, 25th Floor,
Dalal Street,
Mumbai 400001.
Scrip Code: 543933

National Stock Exchange of India Ltd
Exchange Plaza,
Bandra-Kurla Complex, Bandra (E),
Mumbai-400 051.
Scrip Code: CYIENTDLM

SUB: Financial Results for the quarter and half-year ended 30 September 2024

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended 30 September 2024.

The Meeting of Board of Directors of the Company commenced at 01:30 P.M IST and concluded at 03:50 P.M IST

The above announcement will be made available on the Company's website www.cyientdlm.com.

For **Cyient DLM Limited**

S. Krithika
Company Secretary & Compliance Officer

Cyient DLM Limited

Mysore Office
Plot no.347, D1 &2, KIADB
Electronics City, Hebbal Industrial
Area, Mysore 570 016,
Karnataka, India

Registered Office
Plot No.5G, Survey No.99/1
Mamidipalli Village,
GMR Aerospace & Industrial Park,
Rajiv Gandhi International Airport
Shamshabad, Hyderabad – 500 108

www.cyientdlm.com
Company.Secretary@cyientdlm.com
T: +91 8214282222/4004500
F: +91 8214000369
CIN: L31909TG1993PLC141346

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Cyient DLM Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Cyient DLM Limited**

1. We have reviewed the unaudited consolidated financial results of Cyient DLM Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter and six months period ended September 30, 2024 included in the accompanying "Statement of Unaudited Consolidated and Standalone Financial Results for the Quarter and Half year ended September 30, 2024" (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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.

We also performed procedures in accordance with the Master Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Holding Company:

Cyient DLM Limited

Subsidiary:

Cyient DLM Inc., United States of America

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, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

6. The Statement includes the results for the corresponding quarter and six months period ended September 30, 2023 which represents figures of the standalone financial results of the Holding Company. Our conclusion on the Statement is not modified in respect of this matter

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E.300004



per **Shankar Srinivasan**
Partner

Membership No.: 213271

UDIN: **24213271BKELKJ7507**



Place: Hyderabad


Date: October 21, 2024

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Cyient DLM Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Cyient DLM Limited

1. We have reviewed the unaudited standalone financial results of Cyient DLM Limited (the "Company") for the quarter and six months period ended September 30, 2024 included in the accompanying "Statement of Unaudited Consolidated and Standalone Financial Results for the Quarter and Half year ended September 30, 2024" (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E.300004


Per Shankar Srinivasan
Partner
Membership No.: 213271
UDIN: 24213271BKELKK4679



Place: Hyderabad
Date: October 21, 2024

CYIENT DLM LIMITED
(CIN No.: L31909TG1993PLC14346)

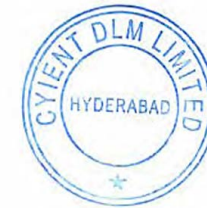
Regd office: Plot No.5C, Survey No.99/1, Mamidipalli Village, GMR Aerospace & Industrial Park, GMR Hyderabad Aviation SEZ Limited, Rajiv Gandhi International Airport, Shamshabad, Hyderabad-500102

Statement of Unaudited Consolidated and Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024

₹ in Millions

Sl. No	Particulars	Consolidated results						Standalone results					
		Quarter Ended			Half year ended			Quarter Ended			Half year ended		
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
	(a) Revenue from operations	3,894.50	2,578.05	2,918.38	6,473.35	5,089.86	11,918.71	3,894.50	2,578.05	2,918.38	6,473.35	5,089.86	11,918.71
	(b) Other income (refer note 5)	70.99	88.91	92.82	159.90	101.94	238.26	71.00	88.89	92.82	159.89	101.94	238.26
	Total Income	3,965.49	2,667.76	3,011.20	6,633.25	5,191.80	12,196.97	3,965.50	2,667.74	3,011.20	6,633.24	5,191.80	12,196.97
2	Expenses												
	(a) Cost of materials consumed	2,824.98	2,203.75	2,420.66	5,033.73	4,155.31	9,487.38	2,824.98	2,203.75	2,420.66	5,033.73	4,155.31	9,487.38
	(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	262.05	(276.69)	(108.89)	(14.55)	(215.62)	(287.78)	262.05	(276.60)	(108.89)	(14.55)	(215.62)	(287.78)
	(c) Employee benefits expense	335.68	327.96	266.96	663.64	511.26	1,173.80	335.68	327.96	266.96	663.64	511.26	1,173.80
	(d) Finance costs	109.72	80.30	75.68	190.02	166.68	343.87	109.72	80.30	75.68	190.02	166.68	343.87
	(e) Depreciation and amortisation expense	68.70	66.93	54.75	135.63	103.03	223.12	68.70	66.93	54.75	135.63	103.03	223.12
	(f) Other expenses	150.45	123.83	104.22	274.28	203.65	435.19	149.52	123.08	104.22	272.60	203.65	435.19
	Total expenses	3,756.58	2,526.17	2,813.58	6,282.75	4,924.31	11,375.58	3,756.65	2,525.42	2,813.58	6,281.07	4,924.31	11,375.58
3	Profit before tax (1-2)	208.91	141.59	197.62	350.50	2,674.9	821.59	209.45	142.32	197.62	352.17	2,674.9	821.59
4	Tax expense												
	(a) Current tax	56.28	45.03	44.03	101.31	67.41	212.09	56.28	45.03	44.03	101.31	67.41	212.09
	(b) Deferred tax	(19.11)	(9.40)	7.06	(11.31)	(0.04)	(2.64)	(19.11)	(9.40)	7.06	(11.31)	(0.04)	(2.64)
	Total tax expense	37.17	35.63	51.09	90.00	67.37	209.43	37.17	35.63	51.09	90.00	67.37	209.43
5	Net Profit for the period/year (3-4)	171.74	105.96	146.53	260.50	2,007.53	612.16	172.28	106.69	146.53	262.17	2,007.53	612.16
6	Other comprehensive income												
	(a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:												
	(i) Remeasurements of net defined benefit liability	(4.18)	4.00	(2.29)	(0.18)	(3.99)	(8.78)	(4.18)	4.00	(2.29)	(0.18)	(3.99)	(8.78)
	(ii) Income tax effect on above	1.05	(1.01)	0.37	0.04	1.00	2.21	1.05	(1.01)	0.37	0.04	1.00	2.21
	(iii) Fair valuation changes on financial instruments	-	-	-	-	-	(233.10)	-	-	-	-	-	(233.10)
	(b) Other comprehensive income to be reclassified to profit or loss in subsequent periods:												
	(i) Exchange differences in translating the financial statements of foreign operations	1.58	-	-	1.58	-	-	-	-	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-	-	-	-	-	-	-	-	-
	Total other comprehensive income/(loss)	(1.55)	2.99	(1.72)	1.44	(2.99)	(239.67)	(3.13)	2.99	(1.72)	(0.14)	(2.99)	(239.67)
7	Total comprehensive income (5+6)	170.19	108.95	144.81	261.94	197.13	372.29	169.15	109.68	144.81	262.03	197.13	372.29
8	Paid up equity share capital (Face Value of ₹ 10 per share)						793.06						793.06
9	Other equity						8,296.72						8,296.72
10	Earnings Per Share (Face Value of ₹ 10 per share)*												
	(a) Basic (in ₹)	1.95	1.35	1.88	3.28	3.03	8.42	1.96	1.35	1.88	3.31	3.03	8.42
	(b) Diluted (in ₹)	1.94	1.33	1.88	3.27	3.03	8.39	1.95	1.34	1.88	3.30	3.03	8.39

* EPS for the quarterly and half year periods are not annualised.



Signature

CYIENT DLM LIMITED

(CIN No.: L31909TG1993PLC141346)

Regd office: Plot No.5G, Survey No.99/1, Mamidipalli Village, GMR Aerospace & Industrial Park, GMR Hyderabad Aviation SEZ Limited, Rajiv Gandhi International Airport, Shamshabad, Hyderabad-500108.

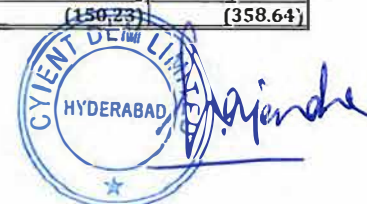
Unaudited Consolidated and Standalone Balance Sheet as at September 30, 2024

(₹ in Millions)

Particulars	Consolidated		Standalone	
	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	1,474.01	1,374.45	1,474.01	1,374.45
Capital work-in-progress	58.55	9.51	58.55	9.51
Goodwill	30.30	30.30	30.30	30.30
Other intangible assets	15.21	22.45	15.21	22.45
Right of use assets	461.96	494.14	461.96	494.14
Financial assets				
(a) Investments	662.12	662.12	1,919.42	662.12
(b) Loans	-	-	830.54	-
(c) Other financial assets	53.23	53.23	53.23	53.23
Deferred tax assets (net)	70.01	58.66	70.01	58.66
Other non-current assets	67.11	68.79	67.11	68.79
Total non-current assets	2,892.50	2,773.65	4,980.34	2,773.65
Current assets				
Inventories	5,233.10	4,642.19	5,233.10	4,642.19
Financial assets				
(a) Trade receivables	3,467.57	2,258.69	3,467.57	2,258.69
(b) Cash and cash equivalents	2,435.08	416.89	191.79	416.89
(c) Other bank balances	2,158.55	4,948.98	2,158.55	4,948.98
(d) Loans	-	-	174.04	-
(e) Other financial assets	57.25	248.93	57.25	248.93
Other current assets	677.05	743.43	661.71	743.43
Total current assets	14,028.60	13,259.11	11,944.01	13,259.11
Total assets	16,921.10	16,032.76	16,924.35	16,032.76
EQUITY AND LIABILITIES				
EQUITY				
Equity share capital	793.06	793.06	793.06	793.06
Other equity	8,580.88	8,296.72	8,584.13	8,296.72
Total equity	9,373.94	9,089.78	9,377.19	9,089.78
LIABILITIES				
Non-current liabilities				
Financial liabilities				
(a) Borrowings	622.27	746.72	622.27	746.72
(b) Lease liabilities	472.36	515.10	472.36	515.10
(c) Other financial liabilities	-	180.60	-	180.60
Provisions	128.37	106.32	128.37	106.32
Total non-current liabilities	1,223.00	1,548.74	1,223.00	1,548.74
Current liabilities				
Financial liabilities				
(a) Borrowings	2,265.93	588.91	2,265.93	588.91
(b) Lease liabilities	73.65	70.46	73.65	70.46
(c) Trade payables				
(i) total outstanding dues of micro enterprises and small enterprises	18.84	80.85	18.84	80.85
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2,742.92	3,119.41	2,742.92	3,119.41
(d) Other financial liabilities	130.09	216.66	130.09	216.66
Other current liabilities	1,084.98	1,280.86	1,084.98	1,280.86
Provisions	3.88	3.49	3.88	3.49
Income tax liabilities (net)	3.87	33.60	3.87	33.60
Total current liabilities	6,324.16	5,394.24	6,324.16	5,394.24
Total liabilities	7,547.16	6,942.98	7,547.16	6,942.98
Total equity and liabilities	16,921.10	16,032.76	16,924.35	16,032.76



CYIENT DLM LIMITED				
(CIN No.: L31909TG1993PLC141346)				
Regd office: Plot No.5G, Survey No.99/1, Mamidipalli Village, GMR Aerospace & Industrial Park, GMR Hyderabad Aviation SEZ Limited, Rajiv Gandhi International Airport, Shamshabad, Hyderabad-500108.				
Unaudited Consolidated and Standalone Statement of Cash Flows for the Half year ended September 30, 2024				
(₹ in Millions)				
Particulars	Consolidated		Standalone	
	Period ended September 30, 2024 (Unaudited)	Period ended September 30, 2023 (Unaudited)	Period ended September 30, 2024 (Unaudited)	Period ended September 30, 2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax	350.50	267.49	352.17	267.49
Adjustments for:				
Depreciation and amortisation expense	135.63	103.03	135.63	103.03
Loss on sale of Property, Plant and Equipment (net)	0.04	-	0.04	-
Net unrealised exchange loss/(gain)	21.96	0.65	27.54	0.65
Finance costs	190.02	166.68	190.02	166.68
Interest income	(174.85)	(91.54)	(174.83)	(91.54)
Share based payment expenses	28.00	-	28.00	-
Expected credit loss allowance, net	19.96	1.34	19.96	1.34
Operating profit before working capital changes	571.26	447.65	578.53	447.65
Changes in working capital				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	(1,231.53)	(1,164.73)	(1,231.53)	(1,164.73)
Inventories	(590.91)	(365.51)	(590.91)	(365.51)
Other assets and other financial assets	65.04	(250.67)	80.40	(250.67)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(462.04)	(101.75)	(462.04)	(101.75)
Provisions and other liabilities	(83.62)	(324.93)	(83.62)	(324.93)
Cash (used in)/generated from operations	(1,731.80)	(1,759.94)	(1,709.17)	(1,759.94)
Income taxes paid	(131.04)	(42.56)	(131.04)	(42.56)
Net cash flow (used in)/generated from operating activities (A)	(1,862.84)	(1,802.50)	(1,840.21)	(1,802.50)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Investments in Subsidiary	-	-	(1,257.30)	-
Loan given to Subsidiary	-	-	(1,004.58)	-
Payment towards purchase of property, plant and equipment & intangible assets	(268.70)	(190.58)	(268.70)	(190.58)
Investment in deposits	(2,177.23)	(4,655.22)	(2,177.23)	(4,655.22)
Proceeds from maturity / withdrawal of Deposits	4,967.66	270.81	4,967.66	270.81
Interest received	367.47	61.21	367.45	61.21
Net cash flow (used in)/generated from investing activities (B)	2,889.20	(4,513.77)	627.30	(4,513.77)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of equity shares	-	7,000.00	-	7,000.00
Transaction cost on issue of shares	(2.62)	(275.69)	(2.62)	(275.69)
Proceeds from current borrowings	8,918.28	336.67	8,918.28	336.67
Repayments of current borrowings	(7,583.28)	(1,587.16)	(7,583.28)	(1,587.16)
Repayments of non-current borrowings	(124.45)	-	(124.45)	-
Payment of lease liabilities	(39.55)	(32.03)	(39.55)	(32.03)
Payment of interest on lease liabilities	(27.06)	(18.92)	(27.06)	(18.92)
Interest paid	(494.22)	(77.50)	(494.22)	(77.50)
Net cash flow generated from financing activities (C)	647.10	5,345.37	647.10	5,345.37
Net increase / (decrease) in cash and cash equivalents (A+B+C)	1,673.46	(970.90)	(565.81)	(970.90)
Cash and cash equivalents at the beginning of the year	416.89	611.58	416.89	611.58
Exchange differences on translation of foreign currency cash and cash equivalents	2.71	0.69	(1.31)	0.69
Cash and cash equivalents at the end of the year (refer note (i) below)	2,093.06	(358.64)	(150.23)	(358.64)
Notes:				
(i) Cash and cash equivalents comprises of:				
Balances with banks				
in current accounts	2,435.07	350.94	191.78	350.94
Cash on hand	0.01	0.01	0.01	0.01
	2,435.08	350.95	191.79	350.95
Bank overdraft account balances	(342.02)	(709.59)	(342.02)	(709.59)
	2,093.06	(358.64)	(150.23)	(358.64)



NOTES :

- The above statement of unaudited consolidated and standalone financial results of Cyient DLM Limited (the "Holding Company" or the "Company") and its subsidiary (the Holding Company and its subsidiaries together referred to as the "Group") have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"). These results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on October 21, 2024. The Statutory Auditors have carried out a limited review on the unaudited consolidated and standalone financial results and issued unmodified reports thereon.
- The Holding Company had incorporated a wholly owned subsidiary, Cyient DLM Inc., USA on March 05, 2024. Consequently, the comparative figures for the quarter and half year ended September 30, 2023 presented in the consolidated financial results represent the figures of the standalone financial results and other information of the Holding Company.
- On October 04, 2024, the Company through its wholly owned subsidiary Cyient DLM Inc., USA has entered into definitive agreement with Altschuler Holdings, Inc. to acquire 100% of the shares of Altek Electronics Inc., USA, an electronic manufacturing services provider in the United States for a consideration of USD 29.2 Million (approx. Rs. 2,444.48 Million), consisting of an upfront cash payment of USD 23.4 Mn (approx. Rs. 1,958.93 Million) subject to working capital adjustments and performance based contingent payments of upto USD 5.8 Mn (approx. Rs. 485.55 Million), based on attainment of agreed upon targets. This acquisition is a subsequent non-adjusting event for the quarter and half year ended September 30, 2024.
- The Company had completed an Initial Public Offer ("IPO") by way of fresh issue of 22,364,653 equity shares of face value of ₹ 10 each of the Company at an issue price of ₹ 265 per equity share aggregating to ₹ 5,920 million. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on July 10, 2023. On June 6, 2023, the Company had undertaken a pre-IPO placement by way of private placement of 4,075,471 equity shares aggregating to ₹ 1,080 million at an issue price of ₹ 265 per equity share.

Utilisation of the net IPO proceeds (net of share issue expenses) is summarised below:

(₹ in Millions)

Particulars	Objects of the issue as per prospectus	Utilisation upto September 30, 2024	Unutilised amount as at September 30, 2024
Funding incremental working capital requirements of the Company	2,910.90	1,316.69	1,594.21
Funding capital expenditure of the Company	435.72	29.32	406.40
Repayment/prepayment, in part or full, of certain borrowings of the Company	1,609.11	1,608.54	0.57
Achieving inorganic growth through acquisitions*	700.00	-	700.00
General corporate purposes*#	975.81	-	975.81
Total	6,631.54	2,954.55	3,676.99

* The Company has transferred these balances to Cyient DLM Inc., USA to partly fund acquisition of Altek Electronics Inc., USA (refer note 3)

Revision on account of reduction in actual expenditure compared to estimated IPO related expenses by Rs. 41.91 Million

- Other income includes:

(₹ in Millions)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
i. Net foreign exchange gain/(loss)						
Standalone results	(27.64)	(9.85)	(6.79)	(37.49)	(9.82)	(36.16)
Consolidated results	(27.64)	(9.85)	(6.79)	(37.49)	(9.82)	(36.16)

- The Company is engaged in the business of manufacturing and providing "Electronic Manufacturing Services" which it has determined to be the only reportable segment in terms of Ind AS 108 "Operating Segments".
- The Unaudited Consolidated and Standalone Balance Sheet and Statement of Cash Flows are attached in Annexure 1 and 2 respectively.

Place : Hyderabad
Date : October 21, 2024

for CYIENT DLM LIMITED
HYDERABAD
Rajendra Velagapudi
Managing Director