



25 April 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: **Newspaper Advertisement**

Ref: Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference to the captioned subject, please find enclosed the copy of the Newspaper Publication published in Business Standard all editions (English) and Mana Telangana, Hyderabad edition (Telugu) on 25 April 2024 in connection with the Financial Results for the quarter and financial year ended 31 March 2024, declared by Board of Directors on 23 April 2024.

This is for your information and records

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,
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CIN: L31909TG1993PLC141346



CYIENT DLM LIMITED

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, Telangana, India.
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CIN: L31909TG1993PLC141346

Statement of Audited Consolidated and Standalone Financial Results for the Quarter and Year Ended March 31, 2024

(₹ in Millions)

Sl. No.	Particulars	Consolidated results (Refer Note-2)					Standalone results				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited (Note-9)	Unaudited	Unaudited (Note-8)	Audited	Audited	Audited (Note-9)	Unaudited	Unaudited (Note-8)	Audited	Audited
1	Income										
	(a) Revenue from operations	3,618.43	3,210.42	2,773.63	11,918.71	8,320.33	3,618.43	3,210.42	2,773.63	11,918.71	8,320.33
	(b) Other income (Refer Note-7)	83.12	93.20	(12.89)	278.26	63.11	83.12	93.20	(12.89)	278.26	63.11
	Total income	3,701.55	3,303.62	2,760.74	12,196.97	8,383.44	3,701.55	3,303.62	2,760.74	12,196.97	8,383.44
2	Expenses										
	(a) Cost of materials consumed	2,718.04	2,614.03	2,121.00	9,487.38	6,341.53	2,718.04	2,614.03	2,121.00	9,487.38	6,341.53
	(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	36.34	(108.50)	(1.23)	(287.78)	110.61	36.34	(108.50)	(1.23)	(287.78)	110.61
	(c) Employee benefits expense	356.97	305.57	266.70	1,173.80	646.94	356.97	305.57	266.70	1,173.80	646.94
	(d) Finance costs	94.20	82.99	85.73	343.87	315.16	94.20	82.99	85.73	343.87	315.16
	(e) Depreciation and amortization expense	62.45	57.64	48.26	223.12	194.15	62.45	57.64	48.26	223.12	194.15
	(f) Other expenses	126.59	104.95	68.06	435.19	343.45	126.59	104.95	68.06	435.19	343.45
	Total expenses	3,394.59	3,056.68	2,588.52	11,375.58	7,951.84	3,394.59	3,056.68	2,588.52	11,375.58	7,951.84
3	Profit before tax (1-2)	306.96	246.94	172.22	821.39	431.60	306.96	246.94	172.22	821.39	431.60
4	Tax expense										
	(a) Current tax	79.09	65.59	59.63	212.09	129.71	79.09	65.59	59.63	212.09	129.71
	(b) Deferred tax	0.43	(3.05)	(13.28)	(2.66)	(15.38)	0.43	(3.05)	(13.28)	(2.66)	(15.38)
	Total tax expense	79.52	62.54	46.35	209.43	114.33	79.52	62.54	46.35	209.43	114.33
5	Net Profit for the period/year (3-4)	227.44	184.40	125.87	611.96	317.27	227.44	184.40	125.87	611.96	317.27
6	Other comprehensive income										
	Items that will not be reclassified subsequently to statement of profit and loss										
	(a) Remeasurements of net defined benefit liability	(1.21)	(3.58)	3.27	(8.78)	2.28	(1.21)	(3.58)	3.27	(8.78)	2.28
	(b) Fair valuation changes on financial instruments	(233.10)	-	-	(233.10)	-	(233.10)	-	-	(233.10)	-
	(c) Income tax relating to items that will not be reclassified to statement of profit and loss	0.30	0.91	(0.82)	2.21	(0.57)	0.30	0.91	(0.82)	2.21	(0.57)
	Total other comprehensive income	(234.01)	(2.67)	2.45	(239.67)	1.71	(234.01)	(2.67)	2.45	(239.67)	1.71
7	Total comprehensive income (5+6)	(6.57)	181.73	128.32	372.29	318.98	(6.57)	181.73	128.32	372.29	318.98
8	Paid up equity share capital [Face Value of ₹ 10 per share]				793.06	528.66				793.06	528.66
9	Other equity				8,296.72	1,450.06				8,296.72	1,450.06
10	Earnings Per Share [Face Value of ₹ 10 per share]*										
	(a) Basic (in ₹)	2.87	2.33	2.38	8.42	7.75	2.87	2.33	2.38	8.42	7.75
	(b) Diluted (in ₹)	2.86	2.32	2.38	8.39	7.75	2.86	2.32	2.38	8.39	7.75

* EPS for the quarterly periods are not annualized.

NOTES:

- The above statement of audited consolidated and standalone financial results of Cyient DLM Limited (the "Holding Company" or the "Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") which 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") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on April 23, 2024. The Statutory Auditors have expressed an unmodified opinion on the consolidated and standalone financial results.
- The Holding Company had incorporated a wholly owned subsidiary, Cyient DLM Inc, USA (the "Subsidiary") on March 05, 2024. Consequently, the Holding Company is preparing the consolidated financial results and other financial information for the first time and comparative figures for the quarter ended December 31, 2023 and quarter and year ended March 31, 2023 represents the figures of the standalone financial results and other information of the Holding Company for the respective periods.
- The Audited Consolidated and standalone Balance sheet and statement of cash flows are attached in Annexure - 1 and 2 respectively.
- The Company has completed an Initial Public Offer ("IPO") by way of fresh issue of 22,373,584 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.

5. The 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 March 31, 2024	Unutilised amount as at March 31, 2024
Funding incremental working capital requirements of the Company	2,910.90	798.80	2,112.10
Funding capital expenditure of the Company	435.72	17.92	417.80
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	933.90	-	933.90
Total	6,589.63	2,425.26	4,164.37

6. 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".

7. Other income includes:

(₹ in Millions)

Particulars	Quarter ended		Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24
i. Net foreign exchange gain/(loss)				
Standalone results	(17.62)	(8.72)	(24.12)	(36.16)
Consolidated results	(17.62)	(8.72)	(24.12)	(36.16)

8. The Unaudited consolidated and standalone financial results for the corresponding quarter ended March 31, 2023, have not been subject to an audit or review by our statutory auditors and are approved by the Board of Directors. However, the management has exercised necessary due diligence to ensure that the results for this quarter provide a true and fair view of the company's affairs.

9. The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter ended 31 December 2023, which were subjected to a limited review.

Annexure - 2

Audited Consolidated and Standalone Statement of Cash Flows for the year ended March 31, 2024

(₹ in Millions)

Particulars	Consolidated (Refer Note-2)		Standalone	
	For the year ended		For the year ended	
	31-Mar-24 Audited	31-Mar-23 Audited	31-Mar-24 Audited	31-Mar-23 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit for the year	821.39	431.60	821.39	431.60
Adjustments for:				
Depreciation and amortisation expense	223.12	194.15	223.12	194.15
Loss on sale of Property, Plant and Equipment (net)	-	5.56	-	5.56
Net unrealised exchange loss/(gain)	(3.15)	6.47	(3.15)	6.47
Finance costs	343.87	315.16	343.87	315.16
Interest income	(274.94)	(30.01)	(274.94)	(30.01)
Share based payment expenses	54.49	-	54.49	-
Expected credit loss allowance, net	1.34	13.89	1.34	13.89
Operating profit before working capital changes	1,166.12	936.82	1,166.12	936.82
Changes in working capital				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	(638.10)	(106.57)	(638.10)	(106.57)
Inventories	(391.36)	(1,555.21)	(391.36)	(1,555.21)
Other assets and other financial assets	20.60	(352.61)	20.60	(352.61)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	341.42	913.80	341.42	913.80
Provisions and other liabilities	(1,008.73)	871.83	(1,008.73)	871.83
Cash (used in)/generated from operations	(510.05)	708.06	(510.05)	708.06
Income taxes paid	(195.36)	(168.44)	(195.36)	(168.44)
Net cash flow (used in)/generated from operating activities (A)	(705.41)	539.62	(705.41)	539.62
B. CASH FLOW FROM INVESTING ACTIVITIES				
Investments in Equity instruments of other entities (Unquoted)	-	(892.00)	-	(892.00)
Payment towards purchase of property, plant and equipment and intangible assets	(337.71)	(76.20)	(337.71)	(76.20)
Investment in deposits	(4,578.96)	(2,413.61)	(4,578.96)	(2,413.61)
Proceeds from maturity / withdrawal of Deposits	532.57	1,960.50	532.57	1,960.50
Interest received	106.81	2.90	106.81	2.90
Net cash flow (used in)/generated from investing activities (B)	(4,277.28)	(1,418.41)	(4,277.28)	(1,418.41)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of equity shares	7,000.00	888.62	7,000.00	888.62
Transaction cost on issue of shares	(305.66)	-	(305.66)	-
Proceeds from current borrowings	4,467.58	3,950.00	4,467.58	3,950.00
Repayments of current borrowings	(6,114.86)	(3,893.07)	(6,114.86)	(3,893.07)
Payment of lease liabilities	(21.84)	(21.13)	(21.84)	(21.13)
Payment of interest on lease liabilities	(43.32)	(39.45)	(43.32)	(39.45)
Interest paid	(192.16)	(163.19)	(192.16)	(163.19)
Net cash flow generated from financing activities (C)	4,789.74	721.78	4,789.74	721.78
Net decrease in cash and cash equivalents (A + B + C)	(192.95)	(157.01)	(192.95)	(157.01)
Cash and cash equivalents at the beginning of the year	611.58	768.59	611.58	768.59
Exchange differences on translation of foreign currency cash and cash equivalents	(1.74)	-	(1.74)	-
Cash and cash equivalents at the end of the year (refer note (i) below)	416.89	611.58	416.89	611.58
Note:				
(i) Cash and cash equivalents comprises of:				
Balances with banks				
in current accounts	416.88	773.40	416.88	773.40
Cash on hand	0.01	0.01	0.01	0.01
	416.89	773.41	416.89	773.41
Bank overdraft account balances	-	(161.83)	-	(161.83)
	416.89	611.58	416.89	611.58

for CYIENT DLM LIMITED

Sd/-

Rajendra Velagapudi
Managing Director

Place: Hyderabad
Date : April 23, 2024



CYIENT DLM LIMITED

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, Telangana, India.
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Statement of Audited Consolidated and Standalone Financial Results for the Quarter and Year Ended March 31, 2024

(₹ in Millions)

Sl. No.	Particulars	Consolidated results (Refer Note-2)					Standalone results				
		Quarter Ended		Year Ended			Quarter Ended		Year Ended		
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited (Note-9)	Unaudited	Unaudited (Note-8)	Audited	Audited	Audited (Note-9)	Unaudited	Unaudited (Note-8)	Audited	Audited
1	Income										
	(a) Revenue from operations	3,618.43	3,210.42	2,773.63	11,918.71	8,320.33	3,618.43	3,210.42	2,773.63	11,918.71	8,320.33
	(b) Other income (Refer Note-7)	83.12	93.20	(12.89)	278.26	63.11	83.12	93.20	(12.89)	278.26	63.11
	Total income	3,701.55	3,303.62	2,760.74	12,196.97	8,383.44	3,701.55	3,303.62	2,760.74	12,196.97	8,383.44
2	Expenses										
	(a) Cost of materials consumed	2,718.04	2,614.03	2,121.00	9,487.38	6,341.53	2,718.04	2,614.03	2,121.00	9,487.38	6,341.53
	(b) Changes in inventories of finished goods, stock-in-trade and work-in-progress	36.34	(108.50)	(1.23)	(287.78)	110.61	36.34	(108.50)	(1.23)	(287.78)	110.61
	(c) Employee benefits expense	356.97	305.57	266.70	1,173.80	646.94	356.97	305.57	266.70	1,173.80	646.94
	(d) Finance costs	94.20	82.99	85.73	343.87	315.16	94.20	82.99	85.73	343.87	315.16
	(e) Depreciation and amortization expense	62.45	57.64	48.26	223.12	194.15	62.45	57.64	48.26	223.12	194.15
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3	Profit before tax (1-2)	306.96	246.94	172.22	821.39	431.60	306.96	246.94	172.22	821.39	431.60
4	Tax expense										
	(a) Current tax	79.09	65.59	59.63	212.09	129.71	79.09	65.59	59.63	212.09	129.71
	(b) Deferred tax	0.43	(3.05)	(13.28)	(2.66)	(15.38)	0.43	(3.05)	(13.28)	(2.66)	(15.38)
	Total tax expense	79.52	62.54	46.35	209.43	114.33	79.52	62.54	46.35	209.43	114.33
5	Net Profit for the period/year (3-4)	227.44	184.40	125.87	611.96	317.27	227.44	184.40	125.87	611.96	317.27
6	Other comprehensive income										
	Items that will not be reclassified subsequently to statement of profit and loss										
	(a) Remeasurements of net defined benefit liability	(1.21)	(3.58)	3.27	(8.78)	2.28	(1.21)	(3.58)	3.27	(8.78)	2.28
	(b) Fair valuation changes on financial instruments	(233.10)	-	-	(233.10)	-	(233.10)	-	-	(233.10)	-
	(c) Income tax relating to items that will not be reclassified to statement of profit and loss	0.30	0.91	(0.82)	2.21	(0.57)	0.30	0.91	(0.82)	2.21	(0.57)
	Total other comprehensive income	(234.01)	(2.67)	2.45	(239.67)	1.71	(234.01)	(2.67)	2.45	(239.67)	1.71
7	Total comprehensive income (5+6)	(6.57)	181.73	128.32	372.29	318.98	(6.57)	181.73	128.32	372.29	318.98
8	Paid up equity share capital [Face Value of ₹ 10 per share]				793.06	528.66				793.06	528.66
9	Other equity				8,296.72	1,450.06				8,296.72	1,450.06
10	Earnings Per Share [Face Value of ₹ 10 per share]*										
	(a) Basic (in ₹)	2.87	2.33	2.38	8.42	7.75	2.87	2.33	2.38	8.42	7.75
	(b) Diluted (in ₹)	2.86	2.32	2.38	8.39	7.75	2.86	2.32	2.38	8.39	7.75

* EPS for the quarterly periods are not annualized.

NOTES:

- The above statement of audited consolidated and standalone financial results of Cyient DLM Limited (the "Holding Company" or the "Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") which 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") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on April 23, 2024. The Statutory Auditors have expressed an unmodified opinion on the consolidated and standalone financial results.
- The Holding Company had incorporated a wholly owned subsidiary, Cyient DLM Inc, USA (the "Subsidiary") on March 05, 2024. Consequently, the Holding Company is preparing the consolidated financial results and other financial information for the first time and comparative figures for the quarter ended December 31, 2023 and quarter and year ended March 31, 2023 represents the figures of the standalone financial results and other information of the Holding Company for the respective periods.
- The Audited Consolidated and standalone Balance sheet and statement of cash flows are attached in Annexure - 1 and 2 respectively.
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5. The 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 March 31, 2024	Unutilised amount as at March 31, 2024
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Funding capital expenditure of the Company	435.72	17.92	417.80
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	933.90	-	933.90
Total	6,589.63	2,425.26	4,164.37

6. 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".

7. Other income includes:

(₹ in Millions)

Particulars	Quarter ended			Year ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
i. Net foreign exchange gain/(loss)	(17.62)	(8.72)	(24.12)	(36.16)	27.62
Standalone results	(17.62)	(8.72)	(24.12)	(36.16)	27.62
Consolidated results	(17.62)	(8.72)	(24.12)	(36.16)	27.62

8. The Unaudited consolidated and standalone financial results for the corresponding quarter ended March 31, 2023, have not been subject to an audit or review by our statutory auditors and are approved by the Board of Directors. However, the management has exercised necessary due diligence to ensure that the results for this quarter provide a true and fair view of the company's affairs.

9. The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter ended 31 December 2023, which were subjected to a limited review.

Annexure - 1

Audited Consolidated and Standalone Balance Sheet as at March 31, 2024

(₹ in Millions)

Particulars	Consolidated (Refer Note-2)		Standalone	
	As at		As at	
	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
	Audited	Audited	Audited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	1,374.45	1,217.50	1,374.45	1,217.50
Capital work-in-progress	9.51	13.34	9.51	13.34
Goodwill	30.30	30.30	30.30	30.30
Other intangible assets	22.45	16.46	22.45	16.46
Right of use assets	494.14	345.28	494.14	345.28
Financial assets	-	-	-	-
(a) Investments	662.12	895.22	662.12	895.22
(b) Other financial assets	53.23	34.97	53.23	34.97
Deferred tax assets (net)	58.66	53.79	58.66	53.79
Income tax assets (net)	-	5.03	-	5.03
Other non-current assets	68.79	38.41	68.79	38.41
Total non-current assets	2,773.65	2,650.30	2,773.65	2,650.30
Current assets				
Inventories	4,642.19	4,250.83	4,642.19	4,250.83
Financial assets				
(a) Trade receivables	2,258.69	1,617.48	2,258.69	1,617.48
(b) Cash and cash equivalents	416.89	773.41	416.89	773.41
(c) Other bank balances	4,948.98	902.60	4,948.98	902.60
(d) Other financial assets	248.93	54.66	248.93	54.66
Other current assets	743.43	797.90	743.43	797.90
Total current assets	13,259.11	8,396.88	13,259.11	8,396.88
Total assets	16,032.76	11,047.18	16,032.76	11,047.18
EQUITY AND LIABILITIES				
EQUITY				
Equity share capital	793.06	528.66	793.06	528.66
Other equity	8,296.72	1,450.06	8,296.72	1,450.06
Total equity	9,089.78	1,978.72	9,089.78	1,978.72
LIABILITIES				
Non-current liabilities				
Financial liabilities				
(a) Borrowings	746.72	995.63	746.72	995.63
(b) Lease liabilities	515.10	362.56	515.10	362.56
(c) Other financial liabilities	180.60	166.32	180.60	166.32
Provisions	106.32	95.27	106.32	95.27
Total non-current liabilities	1,548.74	1,619.78	1,548.74	1,619.78
Current liabilities				
Financial liabilities				
(a) Borrowings	588.91	2,149.11	588.91	2,149.11
(b) Lease liabilities	70.46	53.21	70.46	53.21
(c) Trade payables				
(i) total outstanding dues of micro enterprises and small enterprises	80.85	69.17	80.85	69.17
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3,119.41	2,783.45	3,119.41	2,783.45
(d) Other financial liabilities	216.66	76.49	216.66	76.49
Other current liabilities	1,280.86	2,292.36	1,280.86	2,292.36
Provisions	3.49	2.99	3.49	2.99
Income tax liabilities (net)	33.60	21.90	33.60	21.90
Total current liabilities	5,394.24	7,448.68	5,394.24	7,448.68
Total liabilities	6,942.98	9,068.46	6,942.98	9,068.46
Total equity and liabilities	16,032.76	11,047.18	16,032.76	11,047.18

Place: Hyderabad
Date: April 23, 2024

for CYIENT DLM LIMITED
Sd/-
Rajendra Velagapudi
Managing Director