

Cyient DLM Inc
Consolidated Balance Sheet as at March 31, 2025
(All amounts in **USD**, except where otherwise stated)

Particulars	Notes	As at March 31, 2025	As at March 31, 2024
ASSETS			
Non-current assets			
Property, plant and equipment	1	27,54,262	-
Goodwill		76,16,251	-
Other intangible assets	2	61,32,589	-
Right of use assets		2,21,827	-
Financial assets	3	15,005	-
Deferred tax assets (net)		5,81,711	-
Total non-current assets		1,73,21,645	-
Current assets			
Inventories		1,01,51,624	-
Financial assets			
(a) Trade receivables	4	57,84,093	-
(b) Cash and cash equivalents	5	17,95,533	-
Other current assets	6	2,00,053	-
Total current assets		1,79,31,303	-
Total assets		3,52,52,948	-
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	7	1,50,00,000	-
Other equity	8	(10,41,233)	-
Total equity		1,39,58,767	-
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(a) Borrowings	9	1,14,88,679	-
(b) Other financial liabilities	10	11,14,892	-
Total non-current liabilities		1,26,03,571	-
Current liabilities			
Financial liabilities			
(a) Borrowings	9	7,37,431	-
(b) Lease liability		3,20,414	-
(c) Trade payables	11	29,07,140	-
(d) Other financial liabilities	10	24,86,841	-
Other current liabilities	13	12,37,760	-
Provisions	12	7,73,183	-
Income tax liabilities (net)		2,27,841	-
Total current liabilities		86,90,610	-
Total liabilities		2,12,94,181	-
Total equity and liabilities		3,52,52,948	-

Cyient DLM Inc Consolidated Statement of Profit and Loss for the year ended March 31, 2025 (All amounts in USD , except where otherwise stated)			
Particulars	Notes	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME			
Revenue from operations	14	2,03,67,860	-
Other income	14	56,869	-
Total income		2,04,24,729	-
EXPENSES			
Cost of materials consumed	15	1,15,85,017	-
Employee benefits expense	16	66,21,993	-
Finance costs	17	4,35,523	-
Depreciation and amortisation expense	18	7,35,026	-
Other expenses	19	23,64,556	-
Total expenses		2,17,42,115	-
Profit before tax		(13,17,385)	-
Tax expense / (credit)			
(a) Current tax		2,69,945	-
(b) Deferred tax		(5,81,711)	-
Total tax expense / (credit)		(3,11,766)	-
Profit for the year		(10,05,619)	-

Cyient DLM Inc**Notes forming part of the Consolidated financial statements**(All amounts in **USD**, except where otherwise stated)**1. Property, plant and equipment**

Particulars	As at March 31, 2025	As at March 31, 2024
Leasehold Improvements	24,76,899	-
Computers	21,262	-
Plant & Machinery	1,72,318	-
Office Equipment	83,783	-
Total	27,54,262	-

2. Intangible Assets

Particulars	As at March 31, 2025	As at March 31, 2024
Customer Relationships & Contracts	61,32,589	-
Total	61,32,589	-

3. Other financial assets

Particulars	As at March 31, 2025	As at March 31, 2024
Security Deposits given	15,005	-
Total	15,005	-

4. Trade Receivables

Particulars	As at March 31, 2025	As at March 31, 2024
End Customer Receivables	58,34,083	-
Provision for bad & doubtful debts	(49,990)	-
Total	57,84,093	-

5. Cash and cash equivalents

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with banks in current accounts	17,95,328	-
Cash on hand	205	-
Total	17,95,533	-

6. Other current assets

Particulars	As at March 31, 2025	As at March 31, 2024
Prepayments	1,59,488	-
Advance to Suppliers	11,576	-
Others	28,989	-
Total other assets	2,00,053	-

7. Equity

Particulars	As at March 31, 2025	As at March 31, 2024
Equity share capital	1,50,00,000	-
Total Equity	1,50,00,000	-

Cyient DLM Inc**Notes forming part of the Consolidated financial statements**(All amounts in **USD**, except where otherwise stated)**8. Other Equity**

Particulars	As at March 31, 2025	As at March 31, 2024
Retained earnings		
As at beginning of the year	-	-
Loss for the year	(10,41,233)	-
As at end of the year	(10,41,233)	-

9. Borrowings

Particulars	As at March 31, 2025	As at March 31, 2024
Non Current		
Term Loan (Citi bank)	1,14,88,679	-
	1,14,88,679	-
Current		
Liability towards acquisition of business	5,11,321	-
Loan from related party	2,26,110	-
Total	7,37,431	-

10. Other Financial Liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
Non Current		
Liability towards acquisition of business	11,14,892	-
	11,14,892	-
Current		
Liability towards acquisition of business	20,29,319	-
Accrued salaries and wages	2,91,943	-
Int Accrued Payable	1,65,579	-
Total	24,86,841	-

11. Trade Payables

Particulars	As at March 31, 2025	As at March 31, 2024
Sundry Creditors	29,07,140	-
Total	29,07,140	-

12. Provisions

Particulars	As at March 31, 2025	As at March 31, 2024
Compensated absences	7,73,183	-
Total	7,73,183	-

13. Other Liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
Statutory dues Payable	1,52,273	-
Advance from customers	10,85,487	-
Total	12,37,760	-

Cyient DLM Inc**Notes forming part of the Consolidated financial statements**(All amounts in **USD**, except where otherwise stated)**14. Total Income**

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from Operation	2,03,67,860	-
Other Income	56,869	-
Total	2,04,24,729	-

15. Cost of Material Consumed

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Cost of Material consumed	1,15,85,017	-
Total	1,15,85,017	-

16. Employee Benefit Expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Salaries & Wages	53,66,712	-
Contribution to funds	7,54,381	-
Staff Welfare	5,00,900	-
Total	66,21,993	-

17. Finance Cost

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest expenses on Loan	3,91,689	-
Corporate Guarantee Expenses	31,500	-
Finance cost- ROU	12,334	-
Total	4,35,523	-

18. Depreciation

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation on PPE	1,32,692	-
Depreciation on RoU Assets	1,23,162	-
Amortisation of Intangibles	4,79,172	-
Total	7,35,026	-

19. Other expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Rates and taxes	19,202	-
Rent	76,309	-
Insurance	85,260	-
Marketing expense	1,70,553	-
Legal and professional charges	12,51,276	-
Travel & Conveyance	31,069	-
Repairs & Maintenance	2,31,107	-
Consumables	2,08,721	-
Training & Development	25,660	-
Freight charges	7,219	-
AMC - software	94,725	-
Miscellaneous expenses	1,63,454	-
Total	23,64,556	-