

Subsidiary Financial Statements for the year ended March 31, 2024

a) Cyient Urban Micro Skill Centre Foundation:

Cyient CSR's activities are spearheaded by Cyient Foundation and Cyient Urban Micro Skill Centre Foundation ('Cyient Urban').

Cyient Urban was established as a Section 8 Company on October 10, 2018.

The objective is not to obtain economic benefits through the activities of Cyient Urban and accordingly it is excluded for the purpose of preparation of the consolidated financial statements. (Refer Note 24 in the standalone financial statements of Cyient Limited for FY 24)

Hence, no separate financial statements of Cyient Urban for FY 24 are uploaded in the website of Cyient Limited.

Contribution to Cyient Foundation and Cyient Urban are disclosed as CSR expenses in the standalone and consolidated financial statements.

b) Cyient Global Captive Solutions Private Limited

Cyient Global Captive Solutions Private Limited was incorporated on February 27, 2024 as a wholly owned subsidiary.

Operations of this entity haven't commenced in FY 24 and hence there are no transactions for the period February 27, 2024 to March 31, 2024.

Therefore, financial statements for FY 24 are not applicable & not published in the website for the year ended March 31, 2024.