

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Ind AS Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
Centum Electronics Limited**

1. We have reviewed the accompanying Statement of Unaudited Ind AS Consolidated Financial Results of Centum Electronics Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (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 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:
  - i. Centum Electronics Limited (Parent / Holding Company)
  - ii. Centum Electronics UK Limited
  - iii. Centum T&S Group Société Anonyme (S.A.), France
  - iv. Centum T&S (Centum Technologies ET Solutions), France
  - v. Centum R&D (Centum Recherche Et Développement), France
  - vi. Centum T&S (Centum Technologies ET Solutions), Canada
  - vii. Centum E&S (Centum Équipements ET Systèmes), Canada
  - viii. Centum Adetel Transportation System, France
  - ix. Centum Technologies ET Solutions - Société à responsabilité limitée (SRL), Belgium



# **S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor and management certified financial results referred to in paragraph 6 and 7 below, 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.
6. We draw attention to Note 9 of the accompanying consolidated financial results, which describes that subsequent to the quarter ended December 31, 2025, the management of the group has decided to explore options for restructuring, including divestment/ filing for Redressement Judiciaire, etc, for Centum T&S Group Société Anonyme (S.A.) (a step-down subsidiary of Centum Electronics Limited) and certain underlying overseas subsidiaries. Owing to the uncertainties relating to the outcome of the above, the Company has recognised impairment of goodwill of Rs. 376.23 million and intangible assets (including under development) of Rs. 196.77 million which has been disclosed as an exceptional item in the Statement of Unaudited consolidated Ind AS Financial Results for the quarter and nine months ended December 31, 2025. Pending relinquishment of control over such subsidiaries, the Company continues to consolidate the results of these subsidiaries as continuing operations.

Our opinion is not modified in respect of this matter.

7. The accompanying Statement includes the unaudited consolidated interim financial results and other financial information in respect of one subsidiary located outside India (the said subsidiary has six underlying subsidiaries), whose unaudited consolidated interim financial results includes total revenues of Rs. 946.61 million and Rs. 2,642.77 million, total net profit after tax of Rs. 157.19 million and Rs 10.96 million and total comprehensive income of Rs. 148.94 million and total comprehensive loss Rs. 113.24 million for the quarter ended December 31, 2025 and for the nine months period ended on that date respectively, (before consolidation adjustments) as considered in the consolidated financial information of the Group which has been reviewed by an independent auditor.

The independent auditor's report on consolidated interim financial information and financial results of this subsidiary has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 3 above.

This subsidiary is located outside India whose unaudited consolidated interim financial results and other financial information has been prepared in accordance with accounting principles generally accepted in the respective countries and which has been reviewed by other auditor under generally accepted auditing standards applicable in the respective countries. The Holding Company's management has converted the consolidated financial results of this subsidiary located outside India from accounting principles generally accepted in respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.



# **S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

8. The accompanying Statement includes unaudited interim financial results and other financial information in respect of one subsidiary, whose interim financial results and other financial information reflect total revenues of Rs. Nil, total net profit after tax of Rs. 2.85 million and Rs. 8.29 million and total comprehensive income of Rs. 27.20 million and Rs. 248.11, for the quarter ended December 31, 2025, and for the nine months period ended on that date respectively (before consolidation adjustments).

The unaudited interim financial results and other financial information of this subsidiary has not been reviewed and has been approved and furnished to us by the management and our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary is based solely on such unaudited interim financial results and other financial information. According to the information and explanations given to us by the management, these interim financial information and financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in paras 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditor and the financial results and financial information certified by the management.

For S.R. BATLIBOI & ASSOCIATES LLP  
Chartered Accountants  
ICAI Firm registration number: 101049W/E300004



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Kumar  
Agarwal

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per Navin Agrawal  
Partner  
Membership No.: 056102

UDIN: 26056102SXDVPA9457

Place: Bengaluru  
Date: February 14, 2026

**Statement of Unaudited Consolidated Ind AS financial results for the quarter and nine months ended December 31, 2025**

(Rs. in million)

Sl.No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>A. Continuing operations</b>							
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations						
	(i) Sale/ Income from operations	3,239.99	2,733.55	2,671.28	8,518.68	7,372.33	10,902.94
	(ii) Other operating income	74.42	36.40	59.09	209.70	214.67	245.53
	(b) Other income	10.64	83.54	15.65	102.08	30.94	60.75
	(c) Finance income	17.99	23.49	6.15	63.04	19.34	25.99
	<b>Total income</b>	<b>3,343.04</b>	<b>2,876.98</b>	<b>2,752.17</b>	<b>8,893.50</b>	<b>7,637.28</b>	<b>11,235.21</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	2,482.88	1,711.20	1,309.24	5,613.26	4,131.42	6,039.46
	(b) (Increase)/ decrease in inventories of work-in-progress and finished goods	(656.09)	(232.21)	122.26	(1,002.89)	(264.62)	(295.44)
	(c) Employee benefits expense	869.93	860.58	819.75	2,543.49	2,429.46	3,399.57
	(d) Depreciation and amortisation expenses	93.42	96.17	89.97	275.92	292.48	377.78
	(e) Finance costs	69.08	83.29	79.20	219.65	225.17	321.35
	(f) Other expenses	303.11	228.73	213.27	799.29	649.59	949.53
	<b>Total expenses</b>	<b>3,162.33</b>	<b>2,747.76</b>	<b>2,633.69</b>	<b>8,448.72</b>	<b>7,463.50</b>	<b>10,792.25</b>
<b>3</b>	<b>Profit/ (loss) before exceptional items and tax expense from continuing operations (1±2)</b>	<b>180.71</b>	<b>129.22</b>	<b>118.48</b>	<b>444.78</b>	<b>173.78</b>	<b>442.96</b>
<b>4</b>	Exceptional items (refer note 5 and 9)	(573.00)	-	(193.05)	(555.35)	(193.05)	(148.32)
<b>5</b>	<b>Profit/ (loss) before tax from continuing operations (3±4)</b>	<b>(392.29)</b>	<b>129.22</b>	<b>(74.57)</b>	<b>(110.57)</b>	<b>(19.27)</b>	<b>294.64</b>
<b>6</b>	<b>Tax expenses</b>						
	(a) Current tax	(91.13)	93.96	(8.31)	39.13	90.24	246.28
	(b) Tax relating to earlier years	6.33	(21.11)	-	(14.78)	-	1.79
	(c) Deferred tax charge/ (credit)	11.80	(26.71)	40.29	6.19	(18.00)	(92.77)
	<b>Total tax expenses</b>	<b>(73.00)</b>	<b>46.14</b>	<b>31.98</b>	<b>30.54</b>	<b>72.24</b>	<b>155.30</b>
<b>7</b>	<b>Profit/ (loss) after tax from continuing operations (5±6)</b>	<b>(319.29)</b>	<b>83.08</b>	<b>(106.55)</b>	<b>(141.11)</b>	<b>(91.51)</b>	<b>139.34</b>
<b>B. Discontinued operations (refer note 8)</b>							
<b>8</b>	(Loss)/ profit before tax from discontinued operations	(298.21)	(40.77)	(86.42)	(389.32)	(143.01)	(158.61)
<b>9</b>	Tax income/ (expense) of discontinued operations	-	-	-	-	-	-
<b>10</b>	<b>(Loss)/ profit after tax from discontinued operations (8±9)</b>	<b>(298.21)</b>	<b>(40.77)</b>	<b>(86.42)</b>	<b>(389.32)</b>	<b>(143.01)</b>	<b>(158.61)</b>
<b>11</b>	<b>(Loss)/ profit for the period (7±10)</b>	<b>(617.50)</b>	<b>42.31</b>	<b>(192.97)</b>	<b>(530.43)</b>	<b>(234.52)</b>	<b>(19.27)</b>
<b>12</b>	<b>Other comprehensive (expenses)/ income (net of tax)</b>						
	(a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
	Remeasurement gains/ (losses) on defined benefit plans	4.44	0.54	1.22	5.52	3.64	2.45
	Income tax effect on above	(1.11)	(0.14)	(0.31)	(1.39)	(0.92)	(0.63)
	(b) Other comprehensive income to be reclassified to profit or loss in subsequent periods:						
	(i) Exchange (loss)/ gain on translating the financial statements of foreign operations	(10.40)	(2.24)	28.99	(28.50)	17.63	7.35
	Income tax effect on above	-	-	-	-	-	-
	(ii) Net movement on effective portion of cash flow hedge	(4.00)	(1.84)	-	(5.38)	-	-
	Income tax effect on above	1.00	0.46	-	1.35	-	-
	<b>Other comprehensive (expenses)/ income (net of tax)</b>	<b>(10.07)</b>	<b>(3.22)</b>	<b>29.90</b>	<b>(28.40)</b>	<b>20.35</b>	<b>9.17</b>
<b>13</b>	<b>Total comprehensive income for the period (net of tax) (10±12)</b>	<b>(627.57)</b>	<b>39.09</b>	<b>(163.07)</b>	<b>(558.83)</b>	<b>(214.17)</b>	<b>(10.10)</b>
<b>14</b>	<b>Total comprehensive income attributable to:</b>						
	(a) Equity holders of the parent	(622.83)	44.29	(138.96)	(528.08)	(181.50)	33.86
	(b) Non-controlling interest	(4.74)	(5.20)	(24.11)	(30.75)	(32.67)	(43.96)
	<b>Total comprehensive income for the period (net of tax)</b>	<b>(627.57)</b>	<b>39.09</b>	<b>(163.07)</b>	<b>(558.83)</b>	<b>(214.17)</b>	<b>(10.10)</b>
<b>15</b>	<b>Paid up equity share capital</b> (Face value - Rs 10 per share)	147.36	147.07	128.97	147.36	128.97	147.07
<b>16</b>	<b>Other equity</b>						3,905.16
<b>17</b>	<b>Earnings per equity share ('EPS')* (of Rs. 10 each) :</b>						
	<b>(a) (Loss)/ earnings per share for continuing operations</b>						
	Basic EPS from continuing operations (Rs.)	(23.37)	5.44	(6.75)	(10.93)	(5.51)	12.89
	Diluted EPS from continuing operations (Rs.)	(23.37)	5.44	(6.75)	(10.93)	(5.51)	12.88
	<b>(b) (Loss)/ earnings per share per share for discontinued operations</b>						
	Basic EPS from discontinued operations (Rs.)	(18.19)	(2.49)	(6.04)	(23.77)	(9.99)	(11.00)
	Diluted EPS from discontinued operations (Rs.)	(18.19)	(2.49)	(6.04)	(23.77)	(9.99)	(11.00)
	<b>(c) (Loss)/ earnings per share per share for continuing and discontinued operations</b>						
	Basic EPS from continuing operations and discontinued operations (Rs.)	(41.56)	2.95	(12.79)	(34.70)	(15.50)	1.89
	Diluted EPS from continuing operations and discontinued operations (Rs.)	(41.56)	2.95	(12.79)	(34.70)	(15.50)	1.88

\*Not annualised for the quarters



## Notes to the Unaudited Consolidated Ind AS financial results for the quarter and nine months ended December 31, 2025

- 1 Investors can view the unaudited consolidated Ind AS financial results of Centum Electronics Limited ("the Group" or "the Company") on the Company's website [www.centumelectronics.com](http://www.centumelectronics.com) or on the websites of BSE ([www.bseindia.com](http://www.bseindia.com)) or NSE ([www.nse-india.com](http://www.nse-india.com)).
- 2 The Company along with its subsidiaries and associate are an integrated business unit which addresses the Electronics System Design and Manufacturing ("ESDM") and accordingly there is only one reportable segment called ESDM in accordance with the requirement of Ind AS 108 - "Operating segments".
- 3 The unaudited consolidated Ind AS financial results of the Group for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee in their meeting on February 14, 2026 and approved by the Board of Directors in their meeting held on February 14, 2026. The statutory auditors have carried out limited review of the above results.
- 4 During the year ended March 31, 2025, the Fund Raising Committee of the Board of Directors at its meeting held on March 10, 2025 and March 13, 2025 approved the issue and allotment of 1,810,345 equity shares having face value of Rs. 10 each through Qualified Institutional Placement ("QIP") under the provisions of Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018, as amended ("SEBI ICDR Regulation") and Section 42 and 62 of the Companies Act, 2013, including the rules made thereunder (as amended) to the eligible Qualified Institutional Buyers (QIB), at the issue price of Rs. 1,160 per equity share (including a premium of Rs. 1,150 per equity share), aggregating to approximately Rs. 2,100.00 million which took into account a discount of Rs. 59.65 per equity share (i.e. within 5% of the floor price), as permitted in terms of Regulation 176 (1) of Chapter VI of the SEBI ICDR Regulations.

The aforesaid proceeds from issue of equity shares (net of share issue expenses) of Rs. 2,006.80 million needs to be utilised towards repayment/prepayment, in full or in part of certain outstanding borrowings availed by the Company and general corporate purposes. The utilised funds from QIP amounting to Rs. 649.81 million has been placed in fixed deposits with banks and Rs. 38.20 million in current account with bank as at December 31, 2025.

- 5 The Group had investment in bonds and trade receivables aggregating to Rs 193.05 million in Ausar Energy SAS ("Ausar"), an associate of Centum T&S Group Société Anonyme (S.A.) as at March 31, 2025. During the year ended March 31, 2023, the Group had entered into a call and put agreement with John Cockerill Renewables SA ("John Cockerill") for divestment of its 30.45% stake in Ausar and full recovery of the aforesaid value of bonds / receivables, after meeting certain performance conditions as stipulated in the agreement. Hence these were considered fully recoverable by the Group.

On February 4, 2025, Ausar was placed in receivership ("Redressement Judiciaire"), under French laws, allowing Ausar to continue to operate, whilst bids will be invited for takeover of Ausar and restructuring of its business and debts/obligations. John Cockerill is the bidder for takeover and has entered into negotiated agreement with management of the group.

Pending final outcome in the matter and settlement of the recovery proceedings, as a matter of prudence, the management had provided for the carrying value of its investment in bonds and trade receivables in Ausar net of recovery from John Cockerill, bidder for takeover, amounting to Rs 148.32 million and the same had been disclosed as exceptional item in the financial statements for the year ended March 31, 2025.

Further, during the quarter ended June 30, 2025, John Cockerill has agreed to pay an additional amount of Rs. 17.65 million, basis which management has reversed provision, which had been disclosed as an exceptional item in the financial results for the quarter ended June 30, 2025.

- 6 The Bengaluru Bench of the National Company Law Tribunal ("NCLT") vide its order dated October 29, 2025, has approved the Scheme of Amalgamation (the "Scheme") of wholly owned subsidiary of the Company, Centum T&S Private Limited with the Company with an appointed date of 1st April, 2024, under section 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder. The said Scheme has become effective from October 29, 2025 on compliance of all the conditions precedent mentioned therein. Consequently, above mentioned wholly owned subsidiary of the Company got amalgamated with the Company w.e.f. April 01, 2024. Since the amalgamated entity is under common control, the accounting of the said amalgamation has been done applying Pooling of interest method as prescribed in Appendix C of Ind AS 103 'Business Combinations' w.e.f the first day of the earliest period presented i.e. April 01, 2024. While applying Pooling of Interest method, the Company has recorded all assets, liabilities and reserves attributable to the wholly owned subsidiary company at their carrying value as appearing in the consolidated financial statements of the Company immediately prior to the amalgamation as per guidance given in ITFG Bulletin 9.

The previous year / quarter figures have been restated considering that the amalgamation has taken place from the first day of the earliest period presented i.e., April 01, 2024 as required under Appendix C of Ind AS 103.

Consequent to the amalgamation of the wholly owned subsidiary into the Company with effect from April 01, 2024, the current tax and deferred tax expense for the year ended March 31, 2025 as recognized in the books by the Company and above wholly owned subsidiary have been recomputed. Accordingly, tax expenses for the nine months ended December 31, 2025, include reversal of current tax expenses of Rs. 21.11 million in relation to year ended March 31, 2025.

- 7 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes as follows: Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code 2020 (collectively referred to as the "New Labour Codes"). The New Labour Codes are effective from November 21, 2025 and introduce changes that include, among other things, setting a uniform definition of wages. The Government is in the process of issuing related rules.

The Holding Company has assessed the implications of the New Labour Codes and has recognized an incremental cost of Rs. 30.92 million towards employee benefits during the quarter ended December 31, 2025. The Holding Company continues to monitor the developments pertaining to the New Labour Codes and the impact of these will be accounted in accordance with applicable accounting standards.



- 8 During the quarter ended December 31, 2025, the board of directors of the Company in their meeting held on December 19, 2025, has decided to discontinue business operations of the Centum E&S (Centum Equipment's ET Systems), Canada, and Centum T&S (Centum Technologies ET Solutions), Canada, step-down subsidiaries of the Company ('Canada subsidiaries'). The Company is in the process of making necessary regulatory filings and intimations with the relevant regulatory authorities.

Pending regulatory filings for the liquidation of Canada subsidiaries and its outcome, as a matter of prudence, the management of the Company has provided for the carrying value of its assets amounting to Rs. 308.05 million and has written back liabilities amounting to Rs. 58.74 million in the financial results for the quarter and nine months ended December 31, 2025.

Consequently, the Unaudited Consolidated Ind AS financial results for the quarter and nine months ended December 31, 2025 pertains to its continuing operations only. The results for the previous year / periods have been restated accordingly and the information relating to discontinued operations of Canada subsidiaries (net of consolidation adjustments) is as below :-

Sl.No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	95.54	136.26	83.08	321.71	279.79	405.70
2	Other income	58.74	-	-	58.74	-	-
3	Finance income	-	-	-	-	0.34	0.34
4	Total income (1+2+3)	154.28	136.26	83.08	380.45	280.13	406.04
5	Total expenses (including write offs, provisions, etc.)	452.49	177.03	169.50	769.77	423.14	564.65
6	(Loss)/ profit before tax expense (4-5)	(298.21)	(40.77)	(86.42)	(389.32)	(143.01)	(158.61)
7	Tax expenses	-	-	-	-	-	-
8	(Loss)/ profit after tax (6±7)	(298.21)	(40.77)	(86.42)	(389.32)	(143.01)	(158.61)

- 9 The Company has investments in Centum Electronics UK Limited, which in turn has made investment in Centum T&S Group Société Anonyme (S.A.). Centum T&S Group Société Anonyme (S.A.) and its underlying overseas subsidiaries have incurred losses leading to erosion of net worth.

Subsequent to the quarter ended December 31, 2025, the Group has decided to explore options for restructuring, including divestment/ filing for Redressement Judiciaire, etc. for Centum T&S Group Société Anonyme (S.A.) and certain underlying overseas subsidiaries, under local laws as applicable.

Pending outcome of above restructuring, the Group has provided for the carrying value of goodwill arising on consolidation of Rs. 376.23 million and Rs. 196.77 million towards impairment of intangible assets (including under development) and the same has been disclosed as exceptional item in the financial results for the quarter and nine months ended December 31, 2025. The management of the Company believes that there are no other obligations in this regard.

The Holding Company continues to consolidate above mentioned subsidiaries as it continues to control these entities as per Ind AS 110.

Further, this event has been determined to be non-adjusting event as per Ind AS 10 and hence the results for these subsidiaries has been disclosed under continued operations.

The following information/results relates to operation of Centum T&S Group Société Anonyme (S.A.) and its underlying overseas subsidiaries which are exploring options for restructuring as detailed above (included under continued operations):

Sl.No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	946.61	816.47	965.28	2,642.77	2,921.45	3,862.68
2	Other income	1.23	80.34	19.23	81.57	20.21	19.61
3	Finance income	-	-	0.26	-	0.94	1.25
4	Total income (1+2+3)	947.84	896.81	984.77	2,724.34	2,942.60	3,883.54
5	Total expenses	1,029.82	968.46	990.73	2,981.49	3,036.53	4,094.69
6	(Loss)/ profit before exceptional items and tax expense (4-5)	(81.98)	(71.65)	(5.96)	(257.15)	(93.93)	(211.15)
7	Exceptional items	(573.00)	-	(193.05)	(555.35)	(193.05)	(148.32)
8	Tax expenses	-	-	-	-	-	-
9	(Loss)/ profit after tax (6±7±8)	(654.98)	(71.65)	(199.01)	(812.50)	(286.98)	(359.47)

Place : Bengaluru, India  
Date : February 14, 2026



For Centum Electronics Limited

NIKHIL  
MALLAVARAPU

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Nikhil Mallavarapu  
Joint Managing Director