Centum Electronics Limited
Corporate Identity Number (CIN): L85110KA1993PLC013869
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Statement of Unaudited Consolidated Ind AS financial results for the quarter ended June 30, 2026

(Rs. in million)

Sl.No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	Refer note 7	(Unaudited)	(Audited)
	A. Continuing operations				
1	**Income**				
	(a) Revenue from operations				
	(i) Sale/ Income from operations	2,034.66	3,388.57	1,778.24	9,503.18
	(ii) Other operating income	6.83	15.74	7.11	24.31
	(b) Other income	7.54	38.17	8.47	58.69
	(c) Finance income	15.55	36.43	21.56	99.47
	Total income	**2,064.58**	**3,478.91**	**1,815.38**	**9,685.65**
2	**Expenses**				
	(a) Cost of materials consumed	1,810.07	1,632.91	1,168.19	6,497.89
	(b) (Increase)/ decrease in inventories of work-in-progress and finished goods	(497.15)	721.44	(114.86)	(281.07)
	(c) Employee benefits expense	319.57	389.47	292.89	1,317.44
	(d) Depreciation and amortisation expenses	54.97	49.92	43.45	195.05
	(e) Finance costs	44.18	49.64	32.65	169.12
	(f) Other expenses	173.42	173.44	157.69	638.80
	Total expenses	**1,905.06**	**3,016.82**	**1,580.01**	**8,537.23**
3	**Profit/ (loss) before tax from continuing operations (1±2)**	**159.52**	**462.09**	**235.37**	**1,148.42**
4	**Tax expenses**				
	(a) Current tax	61.32	124.02	36.30	163.15
	(b) Tax relating to earlier years	-	-	-	(14.78)
	(c) Deferred tax (credit)/ charge	(14.11)	(11.90)	21.21	(7.06)
	Total tax expenses	**47.21**	**112.12**	**57.51**	**141.31**
5	**Profit/ (loss) after tax from continuing operations (3±4)**	**112.31**	**349.97**	**177.86**	**1,007.11**
	B. Discontinued operations (refer note 6)				
6	**Profit/ (loss) after tax from discontinued operations (6±7)**	**942.69**	**(333.57)**	**(132.75)**	**(1,525.17)**
7	**Profit/ (loss) for the period (5±6)**	**1,055.00**	**16.40**	**45.11**	**(518.06)**
8	**Other comprehensive income/ (expenses) (net of tax)**				
	(a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
	Remeasurement gains/ (losses) on defined benefit plans	2.00	2.48	0.54	8.00
	Income tax effect on above	(0.50)	(0.62)	(0.14)	(2.01)
	(b) Other comprehensive income to be reclassified to profit or loss in subsequent periods:				
	Exchange (loss)/ gain on translating the financial statements of foreign operations	6.02	(46.29)	(15.86)	(74.79)
	Income tax effect on above	-	-	-	-
	Other comprehensive income/ (expenses) for the period (net of tax)	**7.52**	**(44.43)**	**(15.46)**	**(68.80)**
9	**Total comprehensive income for the period (net of tax) (7+8)**	**1,062.52**	**(28.03)**	**29.65**	**(586.86)**
10	**Total comprehensive income attributable to:**				
	(a) Equity holders of the parent	1,062.52	12.99	50.46	(515.09)
	(b) Non-controlling interest	-	(41.02)	(20.81)	(71.77)
	Total comprehensive income for the period (net of tax)	**1,062.52**	**(28.03)**	**29.65**	**(586.86)**
11	**Paid up equity share capital** (Face value - Rs 10 per share)	147.59	147.41	147.07	147.41
12	**Other equity**				3,284.69
13	**Earnings per equity share ('EPS')* (of Rs. 10 each) :**				
	(a) Earnings per share for continuing operations				
	Basic EPS from continuing operations (Rs.)	7.61	23.71	12.07	68.27
	Diluted EPS from continuing operations (Rs.)	7.61	23.69	12.06	68.21
	(b) (Loss)/ earnings per share for discontinued operations				
	Basic EPS from discontinued operations (Rs.)	63.86	(20.36)	(8.11)	(99.90)
	Diluted EPS from discontinued operations (Rs.)	63.86	(20.36)	(8.11)	(99.90)
	(c) Earnings/ (loss) per share for continuing and discontinued operations				
	Basic EPS from continuing operations and discontinued operations (Rs.)	71.47	3.35	3.96	(31.63)
	Diluted EPS from continuing operations and discontinued operations (Rs.)	71.47	3.35	3.96	(31.63)

*Not annualised for the quarters

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Notes to the Unaudited Consolidated Ind AS financial results for the quarter ended June 30, 2026

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 or on the websites of BSE (www.bseindia.com) or NSE (www.nseindia.com).

2 The Company along with its subsidiaries 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 ended June 30, 2026 have been reviewed by the Audit Committee in their meeting on August 12, 2026 and approved by the Board of Directors in their meeting held on August 13, 2026.

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. 2,006.79 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 unutilized funds from QIP amounting to Rs. 149.90 million has been placed in fixed deposits with banks, Rs. 440.00 million has been invested in mutual funds and Rs. 10.19 million in other balance with bank as at June 30, 2026.

5 The Company has assessed the implications of the New Labour Codes and had recognized an incremental cost of Rs. 31.81 million towards employee benefits during the year ended March 31, 2026. The 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.

6 **Discontinued operations**

The Company had investments in Centum Electronics UK Limited, which in turn had 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.

a) The Board of directors of the Company in their meeting held on December 19, 2025, 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 for liquidation of the Canadian operations .

The management of the Company had provided for the carrying value of its assets amounting to Rs. 289.38 million and has written back liabilities amounting to Rs. 45.34 million in the financial results for the year ended March 31, 2026.

b) During the quarter ended March 31, 2026, the Group has filed for Redressement Judiciaire, etc. for Centum T&S Group Société Anonyme (S.A.) and certain underlying overseas subsidiaries, under local laws as applicable.

The Company had provided for the carrying value of goodwill arising on consolidation of Rs. 376.23 million, intangible assets (including under development) amounting to Rs. 178.33 million and inventory amounting to Rs. 100.78 million and disclosed the same as profit/(loss) from discontinued operations in the financial results for the year ended March 31, 2026.

The Holding Company continued to consolidate above mentioned subsidiaries as it continued to control these entities as per Ind AS 110 as at March 31, 2026. The management of the Company had assessed operations of Centum T&S Group Société Anonyme (S.A.) and its underlying overseas subsidiaries as discontinued operations in the financial results for year ending March 31, 2026 and all prior periods numbers had been restated, including reclassification of exceptional items.

During the quarter ended June 30, 2026, the court of Lyon approved the transfer of substantially all of the operating business together with the employees of Centum T&S Group Société Anonyme (S.A.) and certain underlying overseas subsidiaries to successful bidders by judgement dated June 04, 2026. Accordingly, the management of the Company has assessed that it no longer controls the operations of Centum T&S Group Société Anonyme (S.A.) and its underlying overseas subsidiaries w.e.f. June 04, 2026. The Holding Company based on their assessment as per Ind AS 110 has discontinued to consolidate above mentioned subsidiaries w.e.f. June 04, 2026.

Subsequent to the quarter ended June 30, 2026, the court converted the proceedings into liquidation judiciaire procedure and accordingly appointed a judicial liquidator on July 02, 2026.

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c) The results for the previous year / periods have been restated accordingly and the information relating to discontinued operations of Centum T&S Group Société Anonyme (S.A.) and its underlying overseas subsidiaries (net of consolidation adjustments) is as below :-

Sl.No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(unaudited)	Refer note 7	(unaudited)	(Audited)
1	Revenue from operations	727.36	813.33	948.57	3,740.26
2	Other income**	840.13	1.06	-	82.62
3	Total income (1+2)	1,567.49	814.39	948.57	3,822.88
4	Total expenses (including write offs, provisions, etc.)	624.80	1,147.96	1,081.32	5,348.05
5	Profit/ (loss) before tax expense (3-4)	942.69	(333.57)	(132.75)	(1,525.17)
6	Tax expenses	-	-	-	-
7	Profit/ (loss) after tax (5±6)*	942.69	(333.57)	(132.75)	(1,525.17)

*includes impact of exceptional items

**includes profit on deconsolidation of Centum T&S Group Société Anonyme (S.A.) and its underlying overseas subsidiaries amounting to Rs. 812.33 million during the quarter ended June 30, 2026.

7 The figures for the quarter ended March 31, 2026 are balancing figures between audited figures in respect of the full financial year and unaudited published year to date figures for nine months ended December 31, 2025 being the date of end of the third quarter of the financial year which was subjected to limited review.

S.R. Batliboi & Associates LLP Bengaluru

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For Centum Electronics Limited

NIKHIL MALLAVARAPU
Digitally signed by NIKHIL MALLAVARAPU
Date: 2026.08.13 16:33:04 +05'30'

Place : Bengaluru, India
Date : August 13, 2026

Nikhil Mallavarapu
Joint Managing Director