Centum Electronics Limited
Corporate Identity Number (CIN): L85110KA1993PLC013869
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Statement of Unaudited Standalone 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 8	(Unaudited) Refer note 7	(Audited)
1	**Income**				
	(a) Revenue from operations				
	(i) Sales/Income from operations	2,040.99	3,426.25	1,843.10	9,706.25
	(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	**2,070.91**	**3,516.59**	**1,880.24**	**9,888.72**
2	**Expenses**				
	(a) Cost of materials consumed	1,822.06	1,703.70	1,257.15	6,849.06
	(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	43.83	49.32	32.36	167.89
	(f) Other expenses	172.61	172.55	157.23	636.47
	Total expenses	**1,915.89**	**3,086.40**	**1,668.22**	**8,884.84**
3	**Profit/ (loss) before exceptional items and tax expense (1-2)**	**155.02**	**430.19**	**212.02**	**1,003.88**
4	Exceptional items (refer note 4)	27.52	8.76	-	(2,033.07)
5	**Profit/ (loss) before tax (3 ± 4)**	**182.54**	**438.95**	**212.02**	**(1,029.19)**
6	**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**
7	**Profit/ (loss) for the period (5± 6)**	**135.33**	**326.83**	**154.51**	**(1,170.50)**
8	**Other comprehensive income/ (expenses) (net of tax)**				
	(a) Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
	Re-measurements 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)
	Other comprehensive income/ (expense) for the period (net of tax)	**1.50**	**1.86**	**0.40**	**5.99**
9	**Total comprehensive income/(expense) for the period (net of tax) (7±8)**	**136.83**	**328.69**	**154.91**	**(1,164.51)**
10	**Paid up equity share capital** (Face value- Rs.10 per share)	147.59	147.41	147.07	147.41
11	**Other equity**				4,167.61
12	**Earnings per equity share* (of Rs. 10 each):**				
	(a) Basic (Rs.)	9.17	22.14	10.49	(79.35)
	(b) Diluted (Rs.)	9.17	22.12	10.48	(79.35)

*Not annualised for the quarters

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

1 Investors can view the unaudited standalone Ind AS financial results of Centum Electronics Limited ("the Company") on the Company's website www.centumelectronics.com or on the websites of BSE (www.bseindia.com) or NSE (www.nse-india.com).

2 The Company is 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 standalone Ind AS financial results of the Company 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 (a) 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 and the carrying value of the investment of Rs. 1,537.83 million was higher than the net worth of Centum T&S Group Société Anonyme (S.A.). The Company has not given any guarantees over and above the investment in this subsidiary.

During the year ended March 31, 2026, the Company had filed for Redressement Judiciaire procedure for Centum T&S Group Société Anonyme (S.A.) and certain underlying overseas subsidiaries, under local laws as applicable. The management had provided for the carrying value of its investment in Centum T&S Group Société Anonyme (S.A.) amounting to Rs 1,537.83 million and the same had been disclosed as exceptional item in the financial results for the year ended March 31, 2026.

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 vide judgement dated June 04, 2026.

Following completion of the transfer, Centum T&S Group Société Anonyme (S.A.) and certain underlying overseas subsidiaries no longer retained operating assets or business activity.

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.

(b) The Company had trade receivables amounting to Rs. 469.14 million (gross) outstanding as at March 31, 2026 from 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'). Further the Company has inventory which had been procured to fulfill the sales order obligations in relation to Canada subsidiaries.

The Board of Directors of the Company in their meeting held on December 19, 2025, had decided to discontinue business operations of the Canada subsidiaries. The Company is in the process of making necessary regulatory filings and intimations with the relevant regulatory authorities.

The management of the Company had provided for carrying value of trade receivables amounting to Rs. 396.00 million, inventory amounting to Rs. 100.78 million and written back liabilities amounting to Rs. 1.54 million and the same had been disclosed as exceptional item in the financial results for the year ended March 31, 2026.

Exceptional items for the quarter ending March 31, 2026, includes impact of above items and reversal of related provision accounted for during quarter ended December 31, 2025.

Further, during the quarter ended June 30, 2026, the Company has recovered Rs. 24.37 million out of such trade receivables provided for and written back liabilities amounting to Rs. 3.15 million which are disclosed as exceptional item in the financial results for the quarter ended 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 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.

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7 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 April 01, 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 Ind AS 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. Below is the summary of restatement of previous quarter figures:

Particulars	Quarter ended	
	June 30, 2025	June 30, 2025
	Reported	Restated
Total income	1,826.05	1,880.24
Total expenses	1,599.99	1,668.22
Profit/ (loss) before tax	226.06	212.02
Profit/ (loss) for the period	164.99	154.51
Total comprehensive income for the period (net of tax)	165.74	154.91
Earnings per equity share (of Rs. 10 each):		
- Basic (Rs.)	11.22	10.49
- Diluted (Rs.)	11.17	10.48

Consequent to the amalgamation of the wholly owned subsidiary into the Company with effect from Apri 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 year ended March 31, 2026, include reversal of current tax expenses of Rs. 21.11 million in relation to year ended March 31, 2025.

8 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.

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For Centum Electronics Limited

NIKHIL MALLAVARAPU Digitally signed by NIKHIL MALLAVARAPU Date: 2026.08.13 16:32:12 +05'30'

Place : Bengaluru, India
Date : August 13, 2026

Nikhil Mallavarapu
Joint Managing Director