

REGD. OFFICE:

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Web : www.cerebracomputers.com
E-mail : info@cerebracomputers.com
CIN: L85110KA1993PLC015091

Friday, 29th May, 2026

Department of Corporate Services (Listing) BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai - 400 001 Scrip Code: 532413	Listing Department National Stock Exchange of India Limited 5 th Floor, Exchange Plaza Bandra (E), Mumbai-400 051 Scrip Symbol: CEREBRAINT
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Dear Sirs,

Sub: Outcome of the Board Meeting held on 29th May, 2026

As already informed vide our letter dated 25th May, 2026 and pursuant to the provisions of Regulation 30 read with Schedule III Para A of Part A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors of the Company met today and the meeting commenced at 4:00 P.M. but was adjourned to facilitate the Audit Committee Meeting. The Board Meeting resumed at 4:15 P.M. and concluded at 6:00 P.M., and inter alia transacted the following business:

1. Considered and Approved the Audited Financial Results for the Fourth quarter and Financial year ended 31st March, 2026 (prepared as per IND AS). A copy of the Audited Standalone Financial Results and Audited Consolidated Financial Results duly recommended by the Audit Committee and approved by the Board of Directors of the Company together with Auditor Reports along with Statement of Impact on Audit Qualifications are enclosed herewith.

Please take the above on record and kindly treat this as compliance with the SEBI LODR Regulations.

Thanking you
Yours faithfully

For Cerebra Integrated Technologies Limited

Vishwamurthy Phalanetra
Whole Time Director and CFO
DIN: 01247336

Encl: As above

Independent Auditors' Report on the Audited Standalone Financial Results of Cerebra Integrated Technologies Limited for the quarter and year ended March 31, 2026, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Cerebra Integrated Technologies Limited

Disclaimer of Opinion

We were engaged to audit the accompanying Standalone Financial Results of Cerebra Integrated Technologies Limited ("the Company") (CIN :L85110KA1993PLC015091), for the quarter ended 31st March, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

We do not express an opinion on the accompanying Statement of the company. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these Statement.

Basis for Disclaimer of Opinion

We conducted our audit of in accordance with the Standards on Auditing ("SA" s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Statement for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. Because of the significance of the matter described below in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

- a) *The Company has prepared its financial results on a going concern basis, notwithstanding the fact that, the company is incurring significant operating losses during the current financial year and previous financial year. In addition, the Company has substantially reduced its workforce, ceased certain key operations — including refurbishment activities and experienced a substantial decline in revenues. Furthermore, the Company is facing challenges in meeting its obligations, including the servicing of current liabilities and settlement of income tax dues. These events and conditions collectively give rise to material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern. We were unable to obtain sufficient and appropriate audit evidence to support management's assessment that the going concern basis of accounting is appropriate.*

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● Guntur (Vijayawada) ● Thiruvananthapuram





- b) *During the year, the Company has devalued inventories amounting to Rs. 9.76 Crore on an ad hoc basis. However, the management has not provided item-wise details, valuation workings, or the basis and supporting documents for such devaluation. In the absence of sufficient and appropriate audit evidence regarding the nature, accuracy, and justification of the said inventory devaluation, we are unable to determine whether any adjustments are required in respect of the value of inventories, cost of goods sold, and consequential impact on the statement. Accordingly, we are unable to comment on the correctness and adequacy of such devaluation.*
- c) *Loans and advances given by the company includes Rs.5.98 Crore receivable from its subsidiary company which is outstanding for more than 3 years. Also, the subsidiary company's auditors expressed concerns over the subsidiary company's ability to continue as going concern, as the net worth of the subsidiary company has been completely eroded. The company has not made any provision for expected credit loss of said loan and its investment in equity shares (book value of Rs.0.035 Crore) of the said subsidiary company. And hence, we are unable to express opinion on the correctness of the carrying value of the Loans receivable from its subsidiary company and investment in equity shares of its subsidiary company.*
- d) *Total Trade receivables of the company as on 31.03.2026 is Rs. 143.07 Crore, out of which Rs. 142.99 Crore is outstanding for more than 1 year. However, the company has made provision for bad and doubtful debts only to the extent of Rs.136.89 Crore on adhoc basis. Also, the balance of trade receivables is subject to confirmation and the company has not assessed the loss allowance for expected credit loss and therefore, we are unable to express opinion on the correctness of the provisions for bad and doubtful debts, carrying value of the said receivables and its impact, if any, on the Statement.*
- e) *The company is having outstanding dues recoverable from an overseas party amounting to Rs. 100.28 Crore (Rs.15.00 Crore reported under Other current assets and Rs.85.28 Crore reported –under Other Non-current assets) on account of sale consideration of Company's erstwhile subsidiary M/s Cerebra Middle East FZCO Dubai, vide sale agreement dated 17.03.2022 and settlement of advances due from said erstwhile subsidiary company. As per the terms of the said agreement, the payment period now stands expired and overdue for payment for more than 2 years and the balances are subject to confirmation. The Company has not made any provision for bad and doubtful receivables, also the said balances were not restated as per the requirement of Ind AS 21 "The effects of changes in foreign exchange rates". Hence, we are unable to comment on the regulatory compliances, recoverability of dues and its impact on the Statement.*
- f) *The company has given Rs.20.29 Crore (Rs.10.81 Crore reported under current assets and Rs.9.49 Crore reported -under Non-current assets) towards Capital Advances and Other Advances to various parties, which are outstanding for more than 1 year and are subject to confirmation. Also, no provision has been made in the books for bad and doubtful portion. Hence, we are unable to comment on its recoverability and its consequential impact, if any, on the Statement.*

Management's Responsibilities for the Statement

This Statement have been prepared on the basis of the standalone annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these Statement that give a true and fair view of the net loss and other comprehensive income of the company and other financial information in accordance with the recognition and measurement principles laid down

in Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.


Auditor's Responsibilities for the Audit of the Statement

Our responsibility is to conduct an audit of the company's financial results in accordance with Standards on Auditing and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these Statement. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the statement and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other Matters

The Statement include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review as required under the Listing Regulations.

For **YCRJ & Associates**
Chartered Accountants
Firm Reg: 006927S


CA Vijayendra R Nayak
Partner
M No: 203184
Place: Bengaluru
Date: May 29, 2026
UDIN: 26203184LNLREV9321





CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd. Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel : 9740911799

email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Audited Financial Results for the Fourth Quarter and Year Ended 31st March 2026

INR in Lakhs (Except EPS)

Particulars	Standalone				
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from operations	114.21	81.52	252.26	595.42	3,561.50
Other income	0.60	0.25	0.90	1.37	7.75
Total Income	114.81	81.77	253.16	596.79	3,569.25
Expenses					
Cost of Material consumed	66.52	56.25	29.08	316.44	2,840.82
Employee benefits expense	22.27	31.08	50.03	129.56	255.15
Finance costs	204.37	195.45	157.77	750.74	629.19
Depreciation and amortisation expense	9.33	9.67	14.78	38.35	44.58
Other Expenses	3,345.34	2,040.94	320.93	7,003.34	3,915.45
Total Expenses	3,647.83	2,333.39	572.60	8,238.42	7,685.19
Profit /(Loss) before exceptional items and tax	-3,533.02	-2,251.62	-319.44	-7,641.63	-4,115.94
Exceptional Item					
a) Devaluation of stock	-	-	401.04	976.31	1995.99
b) Excess Provision Reversed	-	-	-	-	-422.89
c) Excess Provision for warantee Reversed	-	-	-29.60	-	-29.60
Profit /(Loss) before tax	-3,533.02	-2,251.62	-690.88	-8,617.94	-5,659.43
Income tax Expenses					
a) Current tax	-	-	-	-	-
b) Short Income Tax Provision of earlier year	-	-	-	-	-
c) Deferred tax	-418.14	-577.17	86.63	-1,453.70	-927.71
Total tax expenses	-418.14	-577.17	86.63	-1,453.70	-927.71
Profit /(Loss) for the year	-3,114.88	-1,674.45	-777.51	-7,164.24	-4,731.73
Other Comprehensive Income/(Loss)					
Items that will not be reclassified to profit or loss	-	-	-	-	-
Income Tax relating to above	-	-	-	-	-
Total other comprehensive Income/(Loss)	-	-	-	-	-
Total Comprahensive Income/(Loss)	-3,114.88	-1,674.45	-777.51	-7,164.24	-4,731.73
Earnings per equity share of Rs 10/ each					
Basic	-2.78	-1.50	-0.69	-6.40	-4.23
Diluted	-2.78	-1.50	-0.69	-6.40	-4.23

Notes

- The above Financial Results as reviewed and recommended by the Audit Committee were approved by the Board of Directors as its Meeting held on 29th May, 2026.
- These financial results have been prepared in accordance with Indian Accounting Standards ("IND AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July, 2016.
- Lack of working capital led the company to temporarily shut down refurbishment activity and the company is more dependent on back-to-back orders.
- The Company is engaged in the business of E-Waste Recycling & Refurbishment segment and therefore has only one reportable segment in accordance with IND AS 108 "operating Segments".

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.

V. Ranganathan
Managing Director

V Ranganathan
Managing Director

DIN: 01247305

Place : Bengaluru
Date : 29-05-2026

**CEREBRA INTEGRATED TECHNOLOGIES LIMITED**

CIN: L85110KA1993PLC015091

Regd. Office: No.5 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel : 9740911799

email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Assets and Liabilities For the Year Ended 31st March 2026

INR in Lakhs

Particulars	Standalone	
	As at 31/03/2026 Audited	As at 31/03/2025 Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,146.45	1,182.32
(b) Capital work-in-progress	-	-
(c) Other Intangible asset	0.13	2.60
(d) Financial Assets		
i) Investments	5.15	5.15
ii) Trade receivables	-	552.88
iii) Loans	597.53	597.43
iv) Other financial assets	0.34	0.33
(e) Deferred tax assets(Net)	3,368.11	1,914.42
(f) Other non current assets	9,588.08	9,590.23
Total Non-current asset	14,705.79	13,845.36
(2) Current assets		
(a) Inventories	-	1,003.47
(b) Financial assets		
i) Trade receivables	617.97	7,400.36
ii) Cash and cash equivalents	29.25	10.86
iii) Bank balances other than (ii) above	18.21	36.41
(c) Other current assets	4,101.49	4,138.02
Total Current assets	4,766.93	12,589.12
Total assets	19,472.72	26,434.48
Equity and liabilities		
Equity		
(a) Equity share capital	11,198.65	11,198.65
(b) Other equity	-1,388.94	5,775.31
Total Equity	9,809.71	16,973.96
(1) Non-current liabilities		
(a) Provisions	-	7.22
Total Non-current liabilities	-	7.22
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,409.91	4,019.99
(ii) Trade payable		
a) Total outstanding dues of micro enterprise and small enterprise	5.62	9.55
b) Total outstanding dues of creditors other than micro enterprise and small enterprise	-	-
(iii) Other financial liabilities	580.13	1,068.89
(b) Other current liabilities	27.83	24.48
(c) Provisions	800.94	749.79
(d) Current tax liabilities (Net)	146.77	138.13
Total Current liabilities	3,691.80	3,442.47
Total equity and liabilities	9,663.01	9,453.30
Total equity and liabilities	19,472.72	26,434.48

For and on behalf of the Board of Directors

FOR CEREBRA INTEGRATED TECHNOLOGIES LTD.

Managing Director

V Ranganathan

Managing Director

DIN: 01247305

Place : Bengaluru

Date : 29-05-2026

**CEREBRA INTEGRATED TECHNOLOGIES LIMITED**

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Statement of Standalone Cash flow for the Period Ended 31st March 2026

INR in Lakhs

Particulars	For the period ended 31st March 2026		For the period ended 31st March 2025	
A.Cashflow from operating activities				
Net profit before tax		-8,617.94		-5,659.43
Adjustments for:				
Depreciation(net)	38.35		44.58	
Interest expenditure	750.74		629.19	
Interest income	-1.16		-4.37	
Excess provision/unclaimed credit withdrawn	-		-29.60	
Profit on Sale of Fixed Asset	-		-1.76	
Provision for Bad debts	6,803.30		3,483.29	
Provision for employee benefit Expenses	1.43		3.80	
Devaluation of Inventory	976.31		1,995.99	
Dividend Income	-		-1.14	
		8,568.96		6,119.97
Operating profit/(Loss)before working capital changes		-48.97		460.54
Adjustments for changes in :				
Decrease/(increase) in inventories	27.15		48.64	
Decrease/(increase) in trade & other recivables	203.27		475.36	
(Decrease)/increase in trade & other payables	178.51		-561.30	
		408.93		-37.30
Cash generated from operations		359.96		423.24
Less: Income tax paid(net of refund)		-		-
Net cashflow from operating activities		359.96		423.25
B.Cashflow from investing activities				
Interest income	1.16		4.37	
Sale of Property, Plant and Equipment	-		5.08	
Dividend Income	-		1.14	
Investment in fixed deposits	18.19		55.07	
Redemption /(Investment) in mutual funds(Net)	-		26.24	
Net cash flow from investing activities		19.35		91.90
C.Cash flow from Financing activities				
Increase(decrease) in borrowings	91.34		58.67	
Loan to Subsidiary	-0.10		-1.93	
Interest paid	-750.74		-629.19	
Net cash flow from financing activities		-659.49		-572.45
Net increase/(Decrease)in Cash & Cash equivalentants(A+B+C)		-280.18		-57.30
Cash &Cash equivalentants				
Opening balance		-2,292.67		-2,235.37
Closing balance		-2,572.85		-2,292.67
Net increase/Decrease in cash and cash equivalentants		-280.18		-57.30

For and on behalf of the Board of Directors
for **CEREBRA INTEGRATED TECHNOLOGIES LTD.**
Managing DirectorV Ranganathan
Managing Director

DIN: 01247305

Place : Bengaluru

Date : 29-05-2026

Independent Auditors' Report on the Audited Consolidated Financial Results of Cerebra Integrated Technologies Limited for the quarter and year ended March 31, 2026, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Cerebra Integrated Technologies Limited

Disclaimer of Opinion

We were engaged to audit the accompanying Consolidated Financial Results of Cerebra Integrated Technologies Limited ("Holding Company") and its subsidiary (together referred to as "the Group") for the quarter ended 31st March, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

We do not express an opinion on the accompanying Statement. Because of the significance of the matters described in the 'Basis for Disclaimer of Opinion' section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these Statement.

Further, based on the reports of the other auditors on the separate audited financial statements of the subsidiary included in the Group, we state that the aforesaid Statement:

- a. include the annual financial results of the following entity:
 1. Cerebra LPO India Limited
- b. have been prepared in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. we are unable to comment on whether they present a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, due to the matters described in the 'Basis for Disclaimer of Opinion' section.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI")



together with the ethical requirements that are relevant to our audit of the Statement for the quarter and year ended March 31, 2026 under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. Because of the significance of the matter described below in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

- a) *The Holding Company has prepared its financial results on a going concern basis notwithstanding the fact that, the Holding Company has incurred significant operating losses during the financial year, substantially reduced its workforce and ceased certain key operations, including refurbishment activities and experienced a substantial decline in revenues, Furthermore the Holding Company has challenges in meeting its obligations, servicing its current liabilities including Income tax dues. Also, the subsidiary Company from which the Holding Company has significant receivables and investments, has its net worth completely eroded. The auditors of the subsidiary have expressed substantial doubt about its ability to continue as a going concern. These events and conditions, collectively, indicate the existence of material uncertainties that may cast significant doubt on the Holding Company's ability to continue as a going concern. We were unable to obtain sufficient appropriate audit evidence to support management's assertion that the going concern basis of accounting is appropriate.*
- b) *During the year, the Holding Company has devalued inventories amounting to Rs. 9.76 Crore on an ad hoc basis. However, the management has not provided item-wise details, valuation workings, or the basis and supporting documents for such devaluation. In the absence of sufficient and appropriate audit evidence regarding the nature, accuracy, and justification of the said inventory devaluation, we are unable to determine whether any adjustments are required in respect of the value of inventories, cost of goods sold, and consequential impact on the statement. Accordingly, we are unable to comment on the correctness and adequacy of such devaluation.*
- c) *Total Trade receivables of the holding company as on 31.03.2026 is Rs. 143.07 crore, out of which Rs. 142.99 crore is outstanding for more than 1 year. However, the holding company has made provision for bad and doubtful debts only to the extent of Rs. 136.89 Crore on adhoc basis. Also, the balance of trade receivables is subject to confirmation and the Holding Company has not assessed the loss allowance for expected credit loss and therefore, we are unable to express opinion on the correctness of the provisions for bad and doubtful debts, carrying value of the said receivables and its impact, if any, on the Statement.*
- d) *The Holding Company is having outstanding dues recoverable from an overseas party amounting to Rs. 100.28 Crore (Rs.15.00 Crore reported under Other current assets and Rs.85.28 Crore reported – under Other Non-current assets) on account of sale consideration of The Holding Company's erstwhile subsidiary M/s Cerebra Middle East FZCO Dubai, vide sale agreement dated 17.03.2022 and settlement of advances due from said erstwhile subsidiary company. As per the terms of the said*



agreement, the payment period now stands expired and overdue for payment for more than 2 years and the balances are subject to confirmation. The Holding Company has not made any provision for bad and doubtful receivables, also the said balances were not restated as per the requirement of Ind AS 21 "The effects of changes in foreign exchange rates". Hence, we are unable to comment on the regulatory compliances, recoverability of dues and its impact on the Statement.

- e) The Holding Company has given Rs.20.29 Crore (Rs.10.81 Crore reported under current assets and Rs.9.49 Crore reported under Noncurrent assets) towards Capital Advances and Other Advances to various parties, which are outstanding for more than 1 year and are subject to confirmation. Also, no provision has been made in the books for bad and doubtful portion. Hence, we are unable to comment on its recoverability and its consequential impact, if any, on the Statements.*

Management's Responsibilities for the Statement

This Statement have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these Statement that give a true and fair view of the consolidated net loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.




Auditor's Responsibilities for the Audit of the Statement

Our responsibility is to conduct an audit of the Group's financial results in accordance with Standards on Auditing and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these Statement. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the statement and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other Matters

- (a) The Statement include the audited financial results of M/s Cerebra LPO India Limited the subsidiary, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 1.07 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs. Nil and total Net Loss (before consolidation adjustments) of Rs. 0.36 lakhs and nil net cash outflows of lakhs for the year ended on that date, as considered in the Statement, which have been audited by their independent auditor. The independent auditors' reports on financial statements of the subsidiary have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.
- (b) The Statement include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review as required under the Listing Regulations.

For YCRJ & Associates
Chartered Accountants
Firm Reg: 0069275


CA Vijayendra R Nayak
Partner
M No: 203184
Place: Bengaluru
Date: May 29, 2026
UDIN: 26203184VFRHCO1036





CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd. Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel : 9740911799

email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Consolidated Audited Financial Results for the Fourth Quarter and Year Ended 31st March 2026

INR in Lakhs (Except EPS)

Particulars	Consolidated				
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Income					
Revenue from operations	114.21	81.52	252.26	595.42	3,561.50
Other income	0.60	0.25	6.18	1.37	13.53
Total Income	114.81	81.77	258.43	596.79	3,575.03
Expenses					
Cost of Material consumed	66.52	56.25	29.08	316.44	2,840.82
Employee benefits expense	22.27	31.08	50.03	129.56	255.15
Finance costs	204.37	195.45	157.77	750.74	629.19
Depreciation and amortisation expense	9.33	9.67	14.78	38.35	44.58
Other Expenses	3,345.40	2,041.06	321.04	7,003.70	3,916.00
Total Expenses	3,647.89	2,333.51	572.70	8,238.78	7,685.74
Profit/(Loss) before exceptional items and tax	-3,533.08	-2,251.74	-314.27	-7,641.99	-4,110.71
Exceptional Item					
a) Devaluation of stock	-	-	401.04	976.31	1995.99
b) Excess Provision Reversed	-	-	-	-	-422.89
c) Excess Provision for warantee Reversed	-	-	-29.60	-	-29.60
Profit/(Loss) before tax	-3,533.08	-2,251.74	-685.70	-8,618.30	-5,654.20
Income tax Expenses					
a) Current tax	-	-	-	-	-
b) Short Income Tax Provision of earlier year	-	-	-	-	-
c) Deferred tax	-418.14	-577.17	86.62	-1,453.70	-927.71
Total tax expenses	-418.14	-577.17	86.62	-1,453.70	-927.71
Profit/(Loss) for the year	-3,114.94	-1,674.57	-772.33	-7,164.60	-4,726.49
Other Comprehensive Income/(Loss)					
Items that will not be reclassified to profit or loss	-	-	-	-	-
Income Tax relating to above	-	-	-	-	-
Total other comprehensive Income/(Loss)	-	-	-	-	-
Total Comprahensive Income/(Loss)	-3,114.94	-1,674.57	-772.33	-7,164.60	-4,726.49
Earnings per equity share of Rs 10/ each					
Basic	-2.78	-1.50	-0.69	-6.40	-4.22
Diluted	-2.78	-1.50	-0.69	-6.40	-4.22

Notes

- The above Financial Results as reviewed and recommended by the Audit Committee were approved by the Board of Directors as its Meeting held on 29th May 2026.
- These financial results have been prepared in accordance with Indian Accounting Standards ("IND AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July, 2016.
- Lack of working capital led the company to temporarily shut down refurbishment activity and the company is more dependent on back-to-back orders.
- The Company is engaged in the business of E-Waste Recycling & Refurbishment segment and therefore has only one reportable segment in accordance with IND AS 108 "operating Segments".

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.

Managing Director
V Ranganathan
Managing Director

DIN: 01247305

Place : Bengaluru

Date : 29-05-2026



CEREBRA INTEGRATED TECHNOLOGIES LIMITED

CIN: L85110KA1993PLC015091

Regd. Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel : 9740911799

email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Consolidated Assets and Liabilities For the Year Ended 31st March 2026

Particulars	Consolidated	
	As at 31/03/2026	As at 31/03/2025
	Audited	Audited
<i>INR in Lakhs</i>		
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,146.45	1,182.32
(b) Capital work-in-progress	-	-
(c) Other Intangible asset	0.13	2.60
(d) Financial Assets		
i) Investments	1.65	1.65
ii) Trade receivables	-	552.88
iii) Other financial assets	0.34	0.33
(e) Deferred tax assets(Net)	3,368.11	1,914.41
(f) Other non current assets	9,588.08	9,590.23
Total Non-current asset	14,104.76	13,244.43
(2) Current assets		
(a) Inventories	-	1,003.47
(b) Financial assets		
i) Trade receivables	617.97	7,400.36
ii) Cash and cash equivalents	29.48	11.09
iii) Bank balances other than (ii) above	18.21	36.41
(c) Other current assets	4,102.33	4,138.81
Total Current assets	4,768.00	12,590.14
Total assets	18,872.76	25,834.57
Equity and liabilities		
Equity		
(a) Equity share capital	11,198.65	11,198.65
(b) Other equity	-1,882.90	5,283.17
(c) Non Controlling interest	-210.21	-210.98
Total Equity	9,105.54	16,270.83
(1) Non-current liabilities		
(a) Provisions	-	7.22
Total Non-current liabilities	-	7.22
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,409.91	4,019.99
(ii) Trade payable		-
a) Total outstanding dues of micro enterprise and small enterprise	5.62	9.55
b) Total outstanding dues of creditors other than micro enterprise and small enterprise	580.13	1,068.89
(iii) Other financial liabilities	31.12	27.46
(b) Other current liabilities	899.54	847.69
(c) Provisions	149.10	140.46
(d) Current tax liabilities (Net)	3,691.80	3,442.47
Total Current liabilities	9,767.22	9,556.51
Total equity and liabilities	18,872.76	25,834.57

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.
Managing DirectorV Ranganathan
Managing Director
DIN: 01247305Place : Bengaluru
Date : 29-05-2026

**CEREBRA INTEGRATED TECHNOLOGIES LIMITED**

CIN: L85110KA1993PLC015091

Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel : 9740911799
email:investors@cerebracomputers.com, www.cerebracomputers.com,**Statement of Consolidated Cash flow for the Period Ended 31st March 2026**

INR in Lakhs

Particulars	For the period ended 31st March 2026		For the period ended 31st March 2025	
A.Cashflow from operating activities				
Net profit before tax		-8,618.30		-5,654.20
Adjustments for:				
Depreciation(net)	38.35		44.58	
Interest expenditure	750.74		629.19	
Interest income	-1.16		-4.37	
Excess provision/unclaimed credit withdrawn	-		-29.60	
Profit on Sale of Fixed Asset	-		-1.76	
Provision for Bad debts	6,803.30		3,483.29	
Provision for employee benefit Expenses	1.42		3.80	
Devaluation of Inventory	976.31		1,995.99	
Dividend Income	-		-1.14	
		8,568.95		6,119.97
Operating profit/(Loss)before working capital changes		-49.34		465.77
Adjustments for changes in :				
Decrease/(increase) in inventories	27.16		48.65	
Decrease/(increase) in trade & other recivables	203.21		475.02	
(Decrease)/increase in trade & other payables	179.52		-568.35	
		409.89		-44.68
Cash generated from operations		360.55		421.09
Less: Income tax paid(net of refund)				-
Net cashflow from operating activities		360.55		421.09
B.Cashflow from investing activities				
Interest income	1.16		4.37	
Sale of Property, Plant and Equipment	-		5.08	
Dividend Income	-		1.14	
Investment in fixed deposits	18.19		55.07	
Redemption /(Investment) in mutual funds(Net)	-		26.24	
Net cash flow from investing activities		19.35		91.90
C.Cash flow from Financing activities				
Increase(decrease) in borrowings	90.88		58.67	
Interest paid	-750.74		-629.19	
Net cash flow from financing activities		-659.85		-570.52
Net increase/(Decrease)in Cash & Cash equivalent(A+B+C)		-279.95		-57.53
Cash &Cash equivalent				
Opening balance		-2,292.67		-2,235.14
Closing balance		-2,572.62		-2,292.67
Net increase/Decrease in cash and cash equivalents		-279.95		-57.53

For and on behalf of the Board of Directors
For CEREBRA INTEGRATED TECHNOLOGIES LTD.
Managing DirectorV Ranganathan .
Managing Director

DIN: 01247305

Place : Bengaluru

Date : 29-05-2026

ANNEXURE I

Statement on Impact of Audit reports for Disclaimer of opinion (for audit report with modified opinion) submitted along-with Annual Audited Financial Results – (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026					
	I.	Sl. No.	Particulars	Audited Figures (Rs. In Lakhs Except EPS) (as reported before adjusting for qualifications)	Adjusted Figures (Rs. In Lakhs Except EPS) (audited figures after adjusting for qualifications)
		1.	Turnover / Total income	596.79	596.79
		2.	Total Expenditure	8,238.42	8,238.42
		3.	Net Profit/(Loss)	-7,164.24	-7,164.24
		4.	Earnings Per Share (Basic)	-6.40	-6.40
		5.	Total Assets	19,472.72	19,472.72
		6.	Total Liabilities	19,472.72	19,472.72
		7.	Net Worth	9,809.71	9,809.71
		8.	Any other financial item(s) (as felt appropriate by the management) Exceptional Items- a) Devaluation of Stock b) Excess Provision Reversed c) Reversal of warrantee provision	976.31 Nil Nil	976.31 Nil Nil
II	<p>a) <i>The Company has prepared its financial results on a going concern basis, notwithstanding the fact that, the company is incurring significant operating losses during the current financial year and previous financial year. In addition, the Company has substantially reduced its workforce, ceased certain key operations — including refurbishment activities and experienced a substantial decline in revenues. Furthermore, the Company is facing challenges in meeting its obligations, including the servicing of current liabilities and settlement of income tax dues. These events and conditions collectively give rise to material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern. We were unable to obtain sufficient and appropriate audit evidence to support management's assessment that the going concern basis of accounting is appropriate.</i></p> <p>b) <i>During the year, the Company has devalued inventories amounting to Rs. 9.76 Crore on an adhoc basis. However, the management has not provided item-wise details, valuation workings, or the basis and supporting documents for such devaluation. In the absence of sufficient and appropriate audit evidence regarding the nature, accuracy, and justification of the said inventory devaluation, we are unable to determine whether any adjustments are required in respect of the value of inventories, cost of goods sold, and consequential impact on the statement. Accordingly, we are unable to comment on the correctness and adequacy of such devaluation.</i></p>				

- c) *Loans and advances given by the company includes Rs.5.98 Crore receivable from its subsidiary company which is outstanding for more than 3 years. Also, the subsidiary company's auditors expressed concerns over the subsidiary company's ability to continue as going concern, as the net worth of the subsidiary company has been completely eroded. The company has not made any provision for expected credit loss of said loan and its investment in equity shares (book value of Rs.0.035 Crore) of the said subsidiary company. And hence, we are unable to express opinion on the correctness of the carrying value of the Loans receivable from its subsidiary company and investment in equity shares of its subsidiary company.*
- d) *Total Trade receivables of the company as on 31.03.2026 is Rs. 143.07 Crore, out of which Rs. 142.99 Crore is outstanding for more than 1 year. However, the company has made provision for bad and doubtful debts only to the extent of Rs.136.89 Crore on adhoc basis. Also, the balance of trade receivables is subject to confirmation and the company has not assessed the loss allowance for expected credit loss and therefore, we are unable to express opinion on the correctness of the provisions for bad and doubtful debts, carrying value of the said receivables and its impact, if any, on the Statement.*
- e) *The company is having outstanding dues recoverable from an overseas party amounting to Rs. 100.28 Crore (Rs.15.00 Crore reported under Other current assets and Rs.85.28 Crore reported –under Other Non-current assets) on account of sale consideration of Company's erstwhile subsidiary M/s Cerebra Middle East FZCO Dubai, vide sale agreement dated 17.03.2022 and settlement of advances due from said erstwhile subsidiary company. As per the terms of the said agreement, the payment period now stands expired and overdue for payment for more than 2 years and the balances are subject to confirmation. The Company has not made any provision for bad and doubtful receivables, also the said balances were not restated as per the requirement of Ind AS 21 "The effects of changes in foreign exchange rates". Hence, we are unable to comment on the regulatory compliances, recoverability of dues and its impact on the Statement.*
- f) *The company has given Rs.20.29 Crore (Rs.10.81 Crore reported under current assets and Rs.9.49 Crore reported -under Non-current assets) towards Capital Advances and Other Advances to various parties, which are outstanding for more than 1 year and are subject to confirmation. Also, no provision has been made in the books for bad and doubtful portion. Hence, we are unable to comment on its recoverability and its consequential impact, if any, on the Statement.*

- a) Type of Opinion – Disclaimer
- b) Frequency of Qualification: Disclaimer of opinion for second time
- c) For Audit Qualification (s) where the impact is quantified by the auditors, (Managements view)
- d) For the Audit Qualification(s) where the impact is not quantified by the auditors
- i) Managements estimation on impact of the qualifications: No quantification
- ii) If Management is unable to estimate the impact, Reasons for the same.

With respect to basis for disclaimer mentioned in point a, the management is of the opinion that, Despite the operational and financial challenges faced during the financial year including significant operating losses, workforce reductions, cessation of certain non-core operations, and a decline in revenues, the management continues to believe that the going concern assumption is appropriate for the preparation of the financial statements, based on the following mitigating actions and plans currently underway

- Significant cost rationalization measures have been implemented across all functions, including renegotiation of vendor contracts, optimization of manpower, and reduction of discretionary expenditures
- The Company is in discussions with potential investors to raise capital to improve liquidity.
- Non-core assets are being identified for potential monetization to support working capital requirements and reduce liabilities

With respect to basis for disclaimer mentioned in point b, the management is of the opinion that, the adjustment was made on a conservative and ad hoc basis, in light of current market conditions and operational challenges and A significant portion of the inventory comprises E-waste and refurbished components, which by their very nature are susceptible to rapid obsolescence, degradation in quality, and reduced marketability. These factors adversely affect the net realizable value of such inventory items.

With respect to basis for disclaimer mentioned in point c, the management is of the opinion that - the company is making the efforts to recover the advances

With respect to basis for disclaimer mentioned in point d, the management is of the opinion that, it is continuously following up with customers for recovery and provision has been created as per bad debt policy and managements best estimation

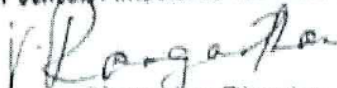
With respect to basis for disclaimer mentioned in point e and f, the management is of the opinion that, the company is making the efforts to recover the advances.

- e) **Auditors comments on (i) or (ii) above:** As irregularity is persisting for the past few years the company should take time bound actions.

III

Signatories:

For CEREBRA INTEGRATED TECHNOLOGIES LTD.


Managing Director

Mr. V Ranganathan
Managing Director



Mr. Vasudevan Nair
Chairman of Audit Committee
Place: Panvel

Place: Bengaluru
Date: 29.05.2026

For CEREBRA INTEGRATED TECHNOLOGIES LTD.,



Director

Mr. P Vishwamurthy
Whole Time Director and CFO

For YCRJ & Associates
Chartered Accountants



Statutory Auditor

VIJAYENDRA R. NAYAK
PARTNER
M.No: 203184
F.R. No: 006927S

ANNEXURE I

Statement on Impact of Audit reports for Disclaimer of opinion (for audit report with modified opinion) submitted along-with Annual Audited Financial Results – (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026				
I.	Sl. No.	Particulars	Audited Figures (Rs. In Lakhs Except EPS) (as reported before adjusting for qualifications)	Adjusted Figures (Rs. In Lakhs Except EPS) (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	596.79	596.79
	2.	Total Expenditure	8,238.78	8,238.78
	3.	Net Profit/(Loss)	-7,164.60	-7,164.60
	4.	Earnings Per Share (Basic)	-6.40	-6.40
	5.	Total Assets	18,872.76	18,872.76
	6.	Total Liabilities	18,872.76	18,872.76
	7.	Net Worth	9,105.54	9,105.54
	8.	Any other financial item(s) (as felt appropriate by the management)		
		Exceptional Items-		
		a) Devaluation of Stock	976.31	976.31
		b) Excess Provision Reversed	Nil	Nil
		c) Reversal of warrantee provision	Nil	Nil

II	<p><i>a) The Holding Company has prepared its financial results on a going concern basis notwithstanding the fact that, the Holding Company has incurred significant operating losses during the financial year, substantially reduced its workforce and ceased certain key operations, including refurbishment activities and experienced a substantial decline in revenues, Furthermore the Holding Company has challenges in meeting its obligations, servicing its current liabilities including Income tax dues. Also, the subsidiary Company from which the Holding Company has significant receivables and investments, has its net worth completely eroded. The auditors of the subsidiary have expressed substantial doubt about its ability to continue as a going concern. These events and conditions, collectively, indicate the existence of material uncertainties that may cast significant doubt on the Holding Company's ability to continue as a going concern. We were unable to obtain sufficient appropriate audit evidence to support management's assertion that the going concern basis of accounting is appropriate.</i></p> <p><i>b) During the year, the Holding Company has devalued inventories amounting to Rs. 9.76 Crore on an ad hoc basis. However, the management has not provided Item-wise details, valuation workings, or the basis and supporting documents for such devaluation. In the absence of sufficient and appropriate audit</i></p>
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evidence regarding the nature, accuracy, and justification of the said inventory devaluation, we are unable to determine whether any adjustments are required in respect of the value of inventories, cost of goods sold, and consequential impact on the statement. Accordingly, we are unable to comment on the correctness and adequacy of such devaluation.

- c) Total Trade receivables of the holding company as on 31.03.2026 is Rs. 143.07 crore, out of which Rs. 142.99 crore is outstanding for more than 1 year. However, the holding company has made provision for bad and doubtful debts only to the extent of Rs. 136.89 Crore on adhoc basis. Also, the balance of trade receivables is subject to confirmation and the Holding Company has not assessed the loss allowance for expected credit loss and therefore, we are unable to express opinion on the correctness of the provisions for bad and doubtful debts, carrying value of the said receivables and its impact, if any, on the Statement.
- d) The Holding Company is having outstanding dues recoverable from an overseas party amounting to Rs. 100.28 Crore (Rs.15.00 Crore reported under Other current assets and Rs.85.28 Crore reported –under Other Non-current assets) on account of sale consideration of The Holding Company’s erstwhile subsidiary M/s Cerebra Middle East FZCO Dubai, vide sale agreement dated 17.03.2022 and settlement of advances due from said erstwhile subsidiary company. As per the terms of the said agreement, the payment period now stands expired and overdue for payment for more than 2 years and the balances are subject to confirmation. The Holding Company has not made any provision for bad and doubtful receivables, also the said balances were not restated as per the requirement of Ind AS 21 “The effects of changes in foreign exchange rates”. Hence, we are unable to comment on the regulatory compliances, recoverability of dues and its impact on the Statement.
- e) The Holding Company has given Rs.20.29 Crore (Rs.10.81 Crore reported under current assets and Rs.9.49 Crore reported under Noncurrent assets) towards Capital Advances and Other Advances to various parties, which are outstanding for more than 1 year and are subject to confirmation. Also, no provision has been made in the books for bad and doubtful portion. Hence, we are unable to comment on its recoverability and its consequential impact, if any, on the Statements.

- a) Type of Opinion – Disclaimer
- b) Frequency of Qualification: Disclaimer of opinion for second time
- c) For Audit Qualification (s) where the impact is quantified by the auditors, (Managements view)
- d) For the Audit Qualification(s) where the impact is not quantified by the auditors
- i) Managements estimation on impact of the qualifications: No quantification
- ii) If Management is unable to estimate the impact, Reasons for the same.

With respect to basis for disclaimer mentioned in point number a, the management is of the opinion that, Despite the operational and financial challenges faced during the financial year including significant operating losses,

workforce reductions, cessation of certain non-core operations, and a decline in revenues, the management continues to believe that the going concern assumption is appropriate for the preparation of the financial statements, based on the following mitigating actions and plans currently underway

- Significant cost rationalization measures have been implemented across all functions, including renegotiation of vendor contracts, optimization of manpower, and reduction of discretionary expenditures
- The Company is in discussions with potential investors to raise capital to improve liquidity.
- Non-core assets are being identified for potential monetization to support working capital requirements and reduce liabilities

With respect to basis for disclaimer mentioned in point number b, the management is of the opinion that, the adjustment was made on a conservative and ad hoc basis, in light of current market conditions and operational challenges and A significant portion of the inventory comprises E-waste and refurbished components, which by their very nature are susceptible to rapid obsolescence, degradation in quality, and reduced marketability. These factors adversely affect the net realizable value of such inventory items.

With respect to basis for disclaimer mentioned in point number c, the management is of the opinion that, it is continuously following up with customers for recovery and provision has been created as per bad debt policy and managements best estimation

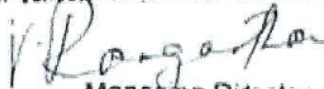
With respect to basis for disclaimer mentioned in point number d and e, the management is of the opinion that, the company is making the efforts to recover the advances.

- e) **Auditors comments on (i) or (ii) above:** As irregularity is persisting for the past few years the company should take time bound actions.

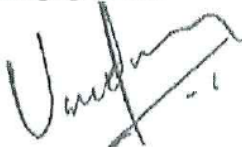
III

Signatories:

For CEREBRA INTEGRATED TECHNOLOGIES LTD.


Managing Director

Mr. V Ranganathan
Managing Director



Mr. Vasudevan Nair
Chairman of Audit Committee
Place: Panvel


Place: Bengaluru
Date: 29.05.2026

For CEREBRA INTEGRATED TECHNOLOGIES LTD.,


Director

Mr. P Vishwamurthy
Whole Time Director and CFO

For YCRJ & Associates
Chartered Accountants


VIJAYENDRA R. NAYAK
PARTNER
Statutory Auditor M.No: 203184
F.R. No. 076927S