Ref: CE/NSEBSE/BM/04112026 4th November, 2026

To,

Listing Department, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051	Department of Corporate Services – Listing, BSE Limited, P. J. Towers, Dalal Street, Mumbai – 400 001

Re: Scrip Symbol: CENTUM/ Scrip Code: 517544

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on 04th November, 2026

This is in continuation to our communication letter dated 28th October, 2026 and pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Meeting of the Board of Directors of the Company was held as scheduled today, i.e. 4th November, 2026 and the Board inter-alia took the following decisions:

1. Considered and approved the unaudited financial results (standalone and consolidated) of the Company for the second quarter and half year ended 30th September, 2026 along with the Limited Review Report issued by S.R. Batliboi & Associates LLP, Statutory Auditors of the Company.

   The financial results are enclosed pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Considered and approved, subject to the approval of the shareholders of the Company, the proposal for enhancement of the borrowing limits of the Company under Section 180(1)(c) and other applicable provisions of the Companies Act, 2013, from the existing borrowing limits of Rs. 500 Crores (Rupees Five Hundred Crores only) to Rs. 1,000 Crores (Rupees One Thousand Crores only) as may be borrowed by the Company from time to time.

3. Considered and approved, subject to the approval of the shareholders, the creation of mortgage(s), charge(s), hypothecation(s) on the movable and immovable assets of the Company, to secure borrowings of the Company up to an aggregate amount not exceeding Rs. 1,000 Crores (Rupees One Thousand Crores only), including existing borrowings, on such terms and conditions as may be determined by the Board.

4. Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company approved the allotment of 1,333 equity shares pursuant to the exercise of vested stock options under the Centum Restricted Stock Unit Plan, 2021. Consequent to the aforesaid allotment, the paid-up equity share capital of the Company has increased from Rs. 14,76,20,160/- to Rs. 14,76,33,490/-.

5. Pursuant to Regulation 30 read with Regulation 18 and other applicable Regulations of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and relevant provisions of Companies Act, 2013, the Board of Directors has approved the reconstitution of the Audit committee with effect from 4th November, 2026 by appointing Mr. Ramesh Ramadurai, Independent Director, as a Member of the Committee. Post reconstitution, the composition of the Audit Committee shall be as under:

SI No.	Name of the Committee Members	Designation
1	Mr. Tarun Sawhney	Chairman
2	Mr. Apparao V Mallavarapu	Member
3	Ms. V Kavitha Dutt	Member
4	Mr. Ramesh Ramadurai	Member

The Meeting started at 11:40 hours IST and concluded at 16:30 hours IST.

Please take all the above on record and kindly treat this as compliance with regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Yours faithfully,

For **Centum Electronics Limited**

INDU H S
Digitally signed by INDU H S
Date: 2026.11.04 16:54:12 +05'30'

Indu H S
Company Secretary & Compliance Officer
ICSI Membership No. F12285

Centum Electronics Limited
Corporate Identity Number (CIN): L85110KA1993PLC013869
Regd. Office: No. 44, KHB Industrial Area, Yelahanka New Township, Bengaluru - 560 064
Phone: +91-80-41436000 Fax: +91-80-41436005
Email: investors@centumelectronics.com Website : www.centumelectronics.com

Statement of Unaudited Standalone Ind AS financial results for the quarter and six months ended September 30, 2026

(Rs.in million)

Sl. No.	Particulars	Quarter ended			Six month ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations						
	(i) Sales/Income from operations	3,118.19	2,040.99	2,055.31	5,159.18	3,898.41	9,706.25
	(ii) Other operating income	2.38	6.83	-	9.21	7.11	24.31
	(b) Other income	15.91	7.54	2.64	23.45	11.11	58.69
	(c) Finance income	7.35	15.55	23.49	22.90	45.05	99.47
	Total income	**3,143.83**	**2,070.91**	**2,081.44**	**5,214.74**	**3,961.68**	**9,888.72**
2	**Expenses**						
	(a) Cost of materials consumed	2,121.55	1,822.06	1,595.65	3,943.61	2,852.80	6,849.06
	(b) (Increase)/decrease in inventories of work-in-progress and finished goods	(49.74)	(497.15)	(233.31)	(546.89)	(348.17)	(281.07)
	(c) Employee benefits expense	404.62	319.57	325.35	724.19	618.24	1,317.44
	(d) Depreciation and amortisation expenses	57.11	54.97	50.10	112.08	93.55	195.05
	(e) Finance costs	54.54	43.83	44.59	98.37	76.95	167.89
	(f) Other expenses	248.42	172.61	124.28	421.03	281.51	636.47
	Total expenses	**2,836.50**	**1,915.89**	**1,906.66**	**4,752.39**	**3,574.88**	**8,884.84**
3	**Profit/ (loss) before exceptional items and tax expense (1-2)**	**307.33**	**155.02**	**174.78**	**462.35**	**386.80**	**1,003.88**
4	Exceptional items (refer note 6)	-	27.52	-	27.52	-	(2,033.07)
5	**Profit/ (loss) before tax (3 ± 4)**	**307.33**	**182.54**	**174.78**	**489.87**	**386.80**	**(1,029.19)**
6	**Tax expenses**						
	(a) Current tax	112.09	61.32	93.96	173.41	130.26	163.15
	(b) Tax relating to earlier years	-	-	(21.11)	-	(21.11)	(14.78)
	(c) Deferred tax (credit)/ charge	(32.88)	(14.11)	(27.17)	(46.99)	(5.96)	(7.06)
	Total tax expenses	**79.21**	**47.21**	**45.68**	**126.42**	**103.19**	**141.31**
7	**Profit/ (loss) for the period (5± 6)**	**228.12**	**135.33**	**129.10**	**363.45**	**283.61**	**(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	2.00	0.54	4.00	1.08	8.00
	Income tax effect on above	(0.51)	(0.50)	(0.14)	(1.01)	(0.28)	(2.01)
	Other comprehensive income/ (expense) for the period (net of tax)	**1.49**	**1.50**	**0.40**	**2.99**	**0.80**	**5.99**
9	**Total comprehensive income/(expense) for the period (net of tax) (7±8)**	**229.61**	**136.83**	**129.50**	**366.44**	**284.41**	**(1,164.51)**
10	**Paid up equity share capital** (Face value- Rs.10 per share)	147.62	147.59	147.07	147.62	147.07	147.41
11	**Other equity**						4,167.61
12	**Earnings per equity share* (of Rs. 10 each):**						
	(a) Basic (Rs.)	15.45	9.17	8.74	24.62	19.23	(79.35)
	(b) Diluted (Rs.)	15.45	9.17	8.74	24.62	19.21	(79.35)

*Not annualised for interim periods

S.R. Batliboi & Associates LLP Bengaluru

CENTUM ELECTRONICS LTD. BANGALORE

Notes to the Unaudited Standalone Ind AS financial results for the quarter and six months ended September 30, 2026

1. Statement of Standalone assets and liabilities **(Rs.in million)**

S.No.	Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
I	**Assets**		
(1)	**Non-current assets**		
	(a) Property, plant and equipment	1,333.91	1,337.25
	(b) Capital work-in-progress	7.09	-
	(c) Goodwill	36.35	36.35
	(d) Other intangible assets	32.77	3.64
	(e) Right-of-use assets	16.10	21.35
	(f) Financial assets		
	(i) Other financial assets	192.34	148.27
	(g) Deferred tax assets (net)	240.23	194.25
	(h) Non-current tax assets (net)	-	11.77
	(i) Other assets	38.66	47.89
	Total non-current assets	**1,897.45**	**1,800.77**
(2)	**Current assets**		
	(a) Inventories	5,381.05	4,567.76
	(b) Financial assets		
	(i) Trade receivables	3,176.91	3,073.09
	(ii) Cash and cash equivalents	245.29	377.52
	(iii) Bank balances other than cash and cash equivalents	324.37	822.00
	(iv) Investments	528.56	-
	(v) Other financial assets	12.98	37.29
	(c) Other assets	500.01	380.69
	Total current assets	**10,169.17**	**9,258.35**
	Total assets (1+2)	**12,066.62**	**11,059.12**
II	**Equity and Liabilities**		
(1)	**Equity**		
	(a) Equity share capital	147.62	147.41
	(b) Other equity	4,454.39	4,167.61
	Total equity	**4,602.01**	**4,315.02**
	Liabilities		
(2)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	263.41	22.35
	(ii) Lease liabilities	7.52	8.54
	(b) Government grants	9.68	13.26
	(c) Net employee defined benefit liabilities	42.61	25.37
	Total non- current liabilities	**323.22**	**69.52**
(3)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1,072.01	1,197.57
	(ii) Lease liabilities	4.16	6.30
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	144.62	94.96
	Total outstanding dues of creditors other than micro enterprises and small enterprises	2,452.77	2,454.41
	(iv) Other financial liabilities	252.60	297.50
	(b) Government grants	7.28	7.41
	(c) Other liabilities	2,977.47	2,410.59
	(d) Net employee defined benefit liabilities	11.20	11.20
	(e) Provisions	95.96	130.60
	(f) Liabilities for current tax (net)	123.32	64.04
	Total current liabilities	**7,141.39**	**6,674.58**
	Total equity and liabilities (1+2+3)	**12,066.62**	**11,059.12**

S.R. Batliboi & Associates LLP Bengaluru

CENTUM ELECTRONICS LTD. BANGALORE

2. Statement of Unaudited Standalone cash flows for the six months ended September 30, 2026

(Rs.in million)

Particulars	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (loss) before tax	489.87	386.80
Non-cash adjustments to reconcile profit / (loss) before tax to net cash flows:		
Depreciation and amortisation expenses	112.08	93.55
Provisions/ liabilities no longer required, written back	(2.12)	-
Net foreign exchange differences (unrealised)	55.38	17.90
(Gain)/ loss on sale/discard of property, plant and equipment (net)	-	1.08
Provision/ (reversal) for expected credit loss / bad debts written off/ doubtful advances	50.06	3.03
Provision for inventory obsolescence	14.24	(5.56)
(Reversal)/provision for onerous contract	(25.33)	-
Government grants	(4.44)	(8.02)
Fair value gain on investments in mutual funds	(7.98)	-
Employee share based compensation cost	(5.84)	(16.28)
Finance income	(22.90)	(45.05)
Finance costs	96.37	70.90
Operating profit before working capital changes	**749.39**	**498.35**
Working capital adjustments:		
(Increase)/ decrease in inventories	(827.53)	(1,457.10)
(Increase)/ decrease in trade receivables	(150.23)	385.09
(Increase)/ decrease in financial assets and other assets	(131.28)	(125.72)
Increase/ (decrease) in trade payables, provisions, financial liabilities, net employee defined benefit liabilities and other liabilities	633.43	1,184.16
Cash generated from/ (used in) operations	**273.78**	**484.78**
Direct taxes paid (net of refunds)	(105.58)	(64.32)
Net cash flow from/ (used in) operating activities (A)	**168.20**	**420.46**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, including capital work-in progress, intangible assets and capital advances	(198.21)	(231.51)
(Purchase)/sale of investments in mutual funds (net)	(520.58)	-
Redemption/ (investment) in bank deposits (having original maturity of more than three months) and other bank balances	451.62	(267.07)
Interest income received	24.77	37.65
Government grant received	0.72	15.84
Net cash flow (used in) / from investing activities (B)	**(241.68)**	**(445.09)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	251.58	-
Repayment of long term borrowings	(55.73)	(34.23)
Payment of principal portion of lease liabilities	(3.93)	(5.76)
Payment of interest portion of lease liabilities	(0.68)	(0.50)
(Repayment)/ proceeds of short term borrowings (net)	(70.79)	312.12
Proceeds from issue of equity shares	0.21	-
Finance costs paid	(92.99)	(69.00)
Dividend paid (including amount transferred to Investor Education & Protection Fund)	(73.86)	(87.93)
Net cash flow (used in)/ from financing activities (C)	**(46.19)**	**114.70**
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(119.67)	90.07
Cash and cash equivalents at the beginning of the year	364.97	486.76
Cash and cash equivalents at the end of the year	**245.30**	**576.83**
Components of cash and cash equivalents for the purpose of cash flow statement		
Cash on hand	0.60	0.66
Balance with banks		
- On Current accounts	130.38	300.42
- In QIP monitoring account	0.02	-
- On exchange earners foreign currency (EEFC) accounts	114.30	268.83
- Deposit with original maturity of less than three months	-	6.92
Total cash and cash equivalents for the purpose of cash flow statement	**245.30**	**576.83**

S.R. Batliboi & Associates LLP Bengaluru

CENTUM ELECTRONICS LTD. BANGALORE

Notes to the Unaudited Standalone Ind AS financial results for the quarter and six months ended September 30, 2026

3 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).

4 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".

5 The unaudited standalone Ind AS financial results of the Company for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee in their meeting on November 03, 2026 and approved by the Board of Directors in their meeting held on November 04, 2026.

6 (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.

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

7 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.

8 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 was 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. 520.58 million has been invested in mutual funds and Rs. 0.02 million in other balance with bank as at September 30, 2026.

S.R. Batliboi & Associates LLP Bengaluru

CENTUM ELECTRONICS LTD. BANGALORE

For Centum Electronics Limited

NIKHIL MALLAVARAPU

Digitally signed by NIKHIL MALLAVARAPU
Date: 2026.11.04 15:05:27 +05'30'

Place : Bengaluru, India
Date : November 04, 2026

Nikhil Mallavarapu
Joint Managing Director

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

12th Floor
"UB City" Canberra Block
No. 24, Vittal Mallya Road
Bengaluru - 560 001, India
Tel : +91 80 6648 9000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to 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 standalone financial results of Centum Electronics Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the 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 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 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the 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.

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

Navin Kumar Agarwal
Digitally signed by Navin Kumar Agarwal
Date: 2026.11.04 16:20:15 +05'30'

per Navin Agrawal
Partner
Membership No.: 056102

S.R. Batliboi & Associates LLP Bengaluru

UDIN: 26056102FEBMXP4815

Place: Bengaluru
Date: November 04, 2026

Centum Electronics Limited
Corporate Identity Number (CIN): L85110KA1993PLC013869
Regd. Office: No.44, KHB Industrial Area, Yelahanka New Township, Bengaluru – 560 064
Phone: +91-80-41436000 Fax: +91-80-41436005
Email: investors@centumelectronics.com Website : www.centumelectronics.com

Statement of Unaudited Consolidated Ind AS financial results for the quarter and six months ended September 30, 2026

(Rs. in million)

Sl.No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	A. Continuing operations						
1	**Income**						
	(a) Revenue from operations						
	(i) Sale/ Income from operations	3,118.19	2,034.66	1,967.45	5,152.85	3,745.69	9,503.18
	(ii) Other operating income	2.38	6.83	-	9.21	7.11	24.31
	(b) Other income	15.91	7.54	2.64	23.45	11.11	58.69
	(c) Finance income	7.35	15.55	23.49	22.90	45.05	99.47
	Total income	**3,143.83**	**2,064.58**	**1,993.58**	**5,208.41**	**3,808.96**	**9,685.65**
2	**Expenses**						
	(a) Cost of materials consumed	2,121.55	1,810.07	1,485.58	3,931.62	2,653.77	6,497.89
	(b) (Increase)/ decrease in inventories of work-in-progress and finished goods	(49.74)	(497.15)	(233.31)	(546.89)	(348.17)	(281.07)
	(c) Employee benefits expense	404.62	319.57	325.35	724.19	618.24	1,317.44
	(d) Depreciation and amortisation expenses	57.11	54.97	50.10	112.08	93.55	195.05
	(e) Finance costs	54.47	44.18	44.90	98.65	77.55	169.12
	(f) Other expenses	247.34	173.42	124.78	420.76	282.47	638.80
	Total expenses	**2,835.35**	**1,905.06**	**1,797.40**	**4,740.41**	**3,377.41**	**8,537.23**
3	**Profit/ (loss) before tax from continuing operations (1±2)**	**308.48**	**159.52**	**196.18**	**468.00**	**431.55**	**1,148.42**
4	**Tax expenses**						
	(a) Current tax	112.09	61.32	93.96	173.41	130.26	163.15
	(b) Tax relating to earlier years			(21.11)	-	(21.11)	(14.78)
	(c) Deferred tax (credit)/ charge	(32.88)	(14.11)	(27.17)	(46.99)	(5.96)	(7.06)
	Total tax expenses	**79.21**	**47.21**	**45.68**	**126.42**	**103.19**	**141.31**
5	**Profit/ (loss) after tax from continuing operations (3±4)**	**229.27**	**112.31**	**150.50**	**341.58**	**328.36**	**1,007.11**
	B. Discontinued operations (refer note 8)						
6	**Profit/ (loss) after tax from discontinued operations**	-	**942.69**	**(109.58)**	**942.69**	**(242.33)**	**(1,525.17)**
7	**Profit/ (loss) for the period (5±6)**	**229.27**	**1,055.00**	**40.92**	**1,284.27**	**86.03**	**(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	2.00	0.54	4.00	1.08	8.00
	Income tax effect on above	(0.51)	(0.50)	(0.14)	(1.01)	(0.28)	(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	(0.04)	6.02	(2.24)	5.98	(18.10)	(74.79)
	Income tax effect on above	-	-	-	-	-	-
	Other comprehensive income/ (expenses) for the period (net of tax)	**1.45**	**7.52**	**(1.84)**	**8.97**	**(17.30)**	**(68.80)**
9	**Total comprehensive income for the period (net of tax) (7±8)**	**230.72**	**1,062.52**	**39.08**	**1,293.24**	**68.73**	**(586.86)**
10	**Total comprehensive income attributable to:**						
	(a) Equity holders of the parent	230.72	1,062.52	44.28	1,293.24	94.74	(515.09)
	(b) Non-controlling interest	-	-	(5.20)	-	(26.01)	(71.77)
	Total comprehensive income for the period (net of tax)	**230.72**	**1,062.52**	**39.08**	**1,293.24**	**68.73**	**(586.86)**
11	**Paid up equity share capital** (Face value - Rs 10 per share)	147.62	147.59	147.07	147.62	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.)	15.53	7.61	10.19	23.14	22.26	68.27
	Diluted EPS from continuing operations (Rs.)	15.53	7.61	10.18	23.14	22.25	68.21
	(b) Earnings/ (loss) per share for discontinued operations						
	Basic EPS from discontinued operations (Rs.)	-	63.86	(7.34)	63.86	(15.45)	(99.90)
	Diluted EPS from discontinued operations (Rs.)	-	63.86	(7.34)	63.86	(15.45)	(99.90)
	(c) Earnings/ (loss) per share for continuing and discontinued operations						
	Basic EPS from continuing operations and discontinued operations (Rs.)	15.53	71.47	2.85	87.00	6.81	(31.63)
	Diluted EPS from continuing operations and discontinued operations (Rs.)	15.53	71.47	2.85	87.00	6.81	(31.63)

*Not annualised for interim periods

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CENTUM ELECTRONICS LTD. BANGALORE

Notes to Unaudited Consolidated Ind AS financial results for the quarter and six months ended September 30, 2026

1. Statement of unaudited consolidated assets and liabilities (Rs. in million)

Sl.No.	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A	**Assets**		
(1)	**Non-current assets**		
	(a) Property, plant and equipment	1,333.91	1,337.25
	(b) Capital work-in-progress	7.09	-
	(c) Goodwill	36.35	36.35
	(d) Other intangible assets	32.77	3.64
	(e) Right-of-use assets	16.10	21.35
	(f) Financial assets		
	(i) Other financial assets	192.34	148.27
	(g) Deferred tax assets (net)	240.23	194.25
	(h) Non-current tax assets (net)	-	11.77
	(i) Other assets	38.66	47.89
		1,897.45	**1,800.77**
(2)	**Current assets**		
	(a) Inventories	5,381.05	4,562.10
	(b) Financial assets		
	(i) Trade receivables	3,176.91	2,996.70
	(ii) Cash and cash equivalents	245.29	379.12
	(iii) Bank balances other than cash and cash equivalents	324.37	822.00
	(iv) Investments	528.56	-
	(v) Other financial assets	12.98	37.29
	(c) Other assets	500.01	344.71
		10,169.17	**9,141.92**
(3)	**Assets held for sale**	-	2,084.43
	Total assets (1+2+3)	**12,066.62**	**13,027.12**
B	**Equity and liabilities**		
	Equity		
	(a) Equity share capital	147.62	147.41
	(b) Other equity	4,453.38	3,284.69
	Equity attributable to equity holders of the parent	**4,601.00**	**3,432.10**
	Non-controlling interests	-	(181.35)
(1)	**Total equity**	**4,601.00**	**3,250.75**
	Liabilities		
(2)	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	263.41	22.35
	(ii) Lease liabilities	7.52	8.54
	(b) Net employee defined benefit liabilities	42.61	25.37
	(c) Government grants	9.68	13.26
		323.22	**69.52**
(3)	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1,072.01	1,197.57
	(ii) Lease liabilities	4.16	6.30
	(iii) Trade payables	2,598.40	2,529.75
	(iv) Other financial liabilities	252.60	297.50
	(b) Other liabilities	2,977.47	2,410.59
	(c) Government grants	7.28	7.41
	(d) Net employee defined benefit liabilities	11.20	11.20
	(e) Provisions	95.96	130.60
	(f) Current tax liabilities (net)	123.32	64.04
		7,142.40	**6,654.96**
(4)	**Liability directly associated with assets held for sale**	-	3,051.89
	Total liabilities (2+3+4)	**7,465.62**	**9,776.37**
	Total equity and liabilities (1+2+3+4)	**12,066.62**	**13,027.12**

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2. Statement of Unaudited Consolidated cash flows for the six months ended September 30, 2026		(Rs. in million)
Particulars	**September 30, 2026 (Unaudited)**	**September 30, 2025 (Unaudited)**
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (loss) before tax from continuing operations	468.00	431.55
Profit/ (loss) before tax from discontinued operations	942.69	(242.33)
Non- cash adjustments to reconcile profit / (loss) before tax to net cash flows:		
Depreciation and amortisation expenses	112.08	215.60
Provisions/ liabilities no longer required, written back	(2.12)	(80.34)
Net foreign exchange differences (unrealised)	55.38	158.33
Provision/ (reversal) for expected credit loss / bad debts written off/ doubtful advances	50.06	3.67
Provision for inventory obsolescence	14.24	(5.56)
(Reversal)/provision for onerous contract	(25.33)	-
Government grants	(4.44)	(8.02)
Fair value gain on investments in mutual funds	(7.98)	-
Employee share based compensation cost	(5.84)	(16.28)
(Reversal)/ provision for dimunition in the value of investment/ receivables	-	(17.65)
(Gain)/ loss on sale/ discard of property, plant and equipment (net)	-	1.08
Gain on deconsolidation of a subsidiary	(918.33)	-
Finance income	(22.90)	(45.05)
Finance costs	96.65	148.05
Operating profit before working capital changes	**752.16**	**543.05**
Working capital adjustments:		
(Increase) / decrease in inventories	(833.19)	(1,407.19)
(Increase)/ decrease in trade receivables, financial assets and other assets	(281.52)	576.41
Increase/ (decrease) in trade payables, provisions, net employee defined benefit liabilities, financial liabilities and other liabilities	635.01	899.34
Cash generated from/ (used in) operations	**272.46**	**611.61**
Direct taxes paid (net of refunds)	(105.58)	(64.32)
Net cash from/ (used in) operating activities (A)	**166.88**	**547.29**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, including capital work-in progress, intangible assets (including under development) and capital advances	(198.21)	(234.47)
(Purchase)/sale of investments in mutual funds (net)	(520.58)	-
Redemption/ (investment)in bank deposit (having original maturity of more than three months) and other bank balances (Net)	451.62	(267.07)
Interest income received	24.77	37.65
Government grant received	0.72	15.84
Net cash (used in) / from investing activities (B)	**(241.68)**	**(448.05)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	251.58	-
Repayment of long term borrowings	(55.73)	(94.33)
(Repayment)/ proceeds of short term borrowings (net)	(70.79)	311.67
Payment of principal portion of lease liabilities	(3.93)	(5.76)
Payment of interest portion of lease liabilities	(0.68)	(6.66)
Proceeds from issue of equity shares	0.21	-
Finance costs paid	(93.27)	(139.38)
Dividend paid (including amount transferred to Investor Education and Protection Fund)	(73.86)	(87.93)
Net cash (used in)/ from financing activities (C)	**(46.47)**	**(22.39)**
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(121.27)	76.85
Cash and cash equivalents at the beginning of the year	366.57	654.56
Effect of exchange differences on cash and cash equivalents held in foreign currency	-	19.65
Cash and cash equivalents at the end of the year	**245.30**	**751.06**
Components of cash and cash equivalents for the purpose of cash flow statement		
Cash on hand	0.60	0.66
Balance with banks		
- On Current accounts	130.38	474.65
- In QIP monitoring account	0.02	-
- On exchange earners foreign currency (EEFC) accounts	114.30	268.83
- Deposits with original maturity of less than three months	-	6.92
Total cash and cash equivalents for the purpose of cash flow statement	**245.30**	**751.06**

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CENTUM ELECTRONICS LTD. BANGALORE

Notes to the Unaudited Consolidated Ind AS financial results for the quarter and six months ended September 30, 2026

3 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).

4 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".

5 The unaudited consolidated Ind AS financial results of the Group for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee in their meeting on November 03, 2026 and approved by the Board of Directors in their meeting held on November 04, 2026.

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 was 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. 520.58 million has been invested in mutual funds and Rs. 0.02 million in other balance with bank as at September 30, 2026.

7 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.

8 **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.

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 reassessed 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, and has discontinued to consolidate above mentioned subsidiaries w.e.f. June 04, 2026.

During the six months ended September 30, 2026, the court converted the proceedings into liquidation judiciaire procedure and accordingly appointed a judicial liquidator on July 02, 2026. The management does not envisage any incremental exposure on account of such proceedings.

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CENTUM ELECTRONICS LTD. BANGALORE

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 :-

(Rs. in million)

Sl.No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	-	727.36	938.77	727.36	1,887.34	3,740.26
2	Other income**	-	840.13	80.33	840.13	80.33	82.62
3	Total income (1+2)	-	1,567.49	1,019.10	1,567.49	1,967.67	3,822.88
4	Total expenses (including write offs, provisions, etc.)	-	624.80	1,128.68	624.80	2,210.00	5,348.05
5	Profit/ (loss) for the period (3-4)*	-	942.69	(109.58)	942.69	(242.33)	(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.

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CENTUM ELECTRONICS LTD. BANGALORE

For Centum Electronics Limited

NIKHIL MALLAVARAPU

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Date: 2026.11.04 15:07:07 +05'30'

Nikhil Mallavarapu
Joint Managing Director

Place : Bengaluru, India
Date : November 04, 2026

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

12th Floor
"UB City" Canberra Block
No. 24, Vittal Mallya Road
Bengaluru - 560 001, India
Tel : +91 80 6648 9000

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Ind AS Consolidated Financial Results of the Company Pursuant to 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 September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (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 and its underlying subsidiaries (till June 04, 2026) namely,

      a. Centum T&S (Centum Technologies ET Solutions), France
      b. Centum R&D (Centum Recherche Et Développement), France
      c. Centum T&S (Centum Technologies ET Solutions), Canada
      d. Centum E&S (Centum Équipements ET Systèmes), Canada
      e. Centum Adetel Transportation System, France
      f. Centum Technologies ET Solutions - Société à responsabilité limite (SRL), Belgium

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.

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6. 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, and is currently under liquidation), whose unaudited consolidated interim financial results includes total assets of Rs. nil as at June 04, 2026 and total revenues of Rs. 727.36 million, total net profit after tax of Rs. 130.36 million and total comprehensive income of Rs. 124.83 million for the period April 01, 2026, to June 04, 2026, and net cash outflows of Rs. 255.81 million for the period from April 01, 2026 to June 04, 2026 (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.

7. 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 assets of Rs. Nil as at September 30, 2026 and total revenues of Rs. Nil, total net profit/(loss) after tax of Rs. 1.15 million and Rs. (0.00) million and total comprehensive income of Rs. 1.11 million and Rs. 0.10 million, for the quarter ended September 30, 2026, and for the six months period ended on that date respectively (before consolidation adjustments) and net cash outflow of Rs. 1.60 million for the period from April 01, 2026, to September 30, 2026.

   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

Navin Kumar Agarwal
Digitally signed by Navin Kumar Agarwal
Date: 2026.11.04 16:19:22 +05'30'

per Navin Agrawal
Partner
Membership No.: 056102

S.R. Batliboi & Associates LLP Bengaluru

UDIN: 26056102UIVVSJ8644

Place: Bengaluru
Date: November 04, 2026